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DIGEST

OF THE

OPINIONS OF THE ATTORNEY GENERAL

OF WASHINGTON

1890-1916

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DIGEST

OF THE

Opinions of the Attorney General 's office

OF WASHINGTON

For the Years 1890-1916 Inclusive

W. V. TANNER,

Attorney General

B34443

PREFACE

The opinions of the Attorney General's office which have been digested for this volume comprise only such as have been printed in the biennial volumes of Reports and Opinions of the Attorney General. Those covered by correspondence relating to matters not of general public interest are not included. The citation of volume and page indicated by such characters as 03-04:155, means the published volume for the years 1903-1904, page 155.

The incumbents of the office of Attorney General during the period covered by this volume were as follows: W. C. Jones, 1889-1897; P. H. Winston, 1897-1901; W. B. Stratton, 1901-1905; John D. Atkinson, 1905-1909; W. P. Bell, 1909-1911; and W. V. Tanner, 1911-1917.

W. V. TANNER,
Attorney General.

Olympia, Wash., February, 1919.

DIGEST OF THE OPINIONS OF THE ATTORNEY GENERAL.

ACCOUNTANTS

1. Examination for accountants must be without adjournment except from day to day. Ch. 72, p. 99, L. '03.

07-08:233.

Fees charged to applicants for certificates to be uniform in all cases.

03-04:135.

3. Women are eligible as certified accountants. 03-04:134.

ACTIONS

"Action" used in jurisdictional sense covers both criminal and civil actions. Ch. 40, L. '99. 99-00:63.

ADJUTANT GENERAL

(See Printing State, 4.)

Duration of Adjutant General's term. Expires with term of Governor. §§ 13, 42, Ch. 108, L. '95. 97-98:104.

ADOPTION

(See Fees, 9-12.)

AGRICULTURE

County Contribution to Federal Expert

1. County funds are not subject to contribution to the expenses of a Federal agriculturist expert. 11-12:334.

Agricultural Expert—Dismissai

2. An agricultural expert appointed for a county by the director of the bureau of farm development is subject to removal at any time by the county commissioners. L. '13, Ch. 18, §§ 2, 4. 18-14:239.

Beet Sugar-Appropriation for Raising

3. Competency of appropriation for raising beet sugar declared. 99-00:202.

ALASKA-YUKON-PACIFIC EXPOSI-

County appropriations to be based on assessment roll of 1906. 07-08:494.

ALIENS

(See Constitution; Corporations, 2, 4; Fish, 54-67, 111; Game, 46, 50; Insane, 3; Insurance, 88, 92; Workmen's Compensation Law, 20.)

Realty passing to a Canadian bank, through mortgage to an employee of the bank who is an applicant for citizenship, not within the alien ownership prohibition.

99-00;175.

ANIMALS

(See Dogs; Estrays.)

Diseased Cattle

1. State veterinarian has exclusive authority to suppress disease among animals. §§ 3203, 3206, Rem.-Bal.

11-12:146.

- 2. Diseased cattle may be destroyed either by a proceeding as against a nuisance or by criminal information against the owner thereof. 11-12:146.
- 3. Inspector may compel segregation of diseased sheep. § 3412, Bal.

99-00:50.

- 4. Commissioner of agriculture is personally liable for the destruction of any non-diseased animals. 15-16:324.
- 5. Commissioner of agriculture is authorized to destroy diseased cattle without order of a court. Ch. 100, L. '15. §§ 3203, 3208, Rem.-Bal. 15-16:324.
- 6. The state commissioner of agriculture has authority to establish an indefinite period of quarantine against animals affected with contagious disease classed as incurable. § 3203, Rem.-Bal. L. '13, Ch. 60. 13-14:428.

Brands

- 7. Effect of degree of difference in similar brands to be determined at discretion of county auditor. § 3438, vol. 1, Bal. 97-98:281.
- 8. Provisions of the act not limited to counties adopting so-called "Stock Law." 94-95:59.

Inspection

- 9. Clean cattle may be brought into state subject to quarantine. 03-04:218.
- 10. Feeding, as requiring inspection, under § 4761-c, Bal. defined.

07-08:349.

11. Inspection of stock not within Governor's authority. §§ 6158-6170, P. C. 03-04:246.

ANIMALS—Continued

At Large

12. Violation of § 3416 (swine running at large) not declared by § 6776, Bal. Code, a misdemeanor. 03-04:47.

Bountles (Wild Animals)

- 13. No bounties on muskrats. Act of 1909 repeals prior statutes. 09-10:124.
- 14. County bounties on wild animals have been superseded by state bounties. § 3593-96, Rem-Bal. 09-10:124, 11-12:384.
- 15. Notaries are authorized to take oath of claimants of animal scalp bounties. § 3, L. '05, p. 121. 07-08:42.

APPROPRIATIONS

(See Agriculture, 3; Deficiency Certificates; Fire Warden, 2; Highways, 42-50; Horticulture, 1, 2; Insane, 1; Judges, Supreme; World's Fair, 2.)

General

- May not be spent in lump. 01-02:229, 230.
 - No public officer to incur lightly
- 2. No public officer to incur liabilities for a sum greater than appropriation. 99-00:161.
- 3. Lapse after two years. § 2, ch. 112, L. '99, 01-02:159.
- 4. Appropriation of specific sum may be wholly expended at any time within period for which appropriated. Op. Oct. 28, 1901. 01-02:55.
- 5. Appropriation in excess of deficiency implies legislative intent to apply balance on payment of interest.
 - 93-96:20.
- 6. Warrants may be drawn to the amount of the appropriation where such appropriations are based on expectancy of future receipts. 07-08:161.
- 7. Appropriation of less sum than the statutory salary not a repeal of the office in question. (Reversed, J. J. Rippetoe v. Cheetham, 17 Wash. 483.)
 97-98:72.

When Take Effect

8. Appropriation takes effect ninety days after adjournment of legislature unless the act contains express declaration that it is necessary for immediate preservation of public peace, health or safety, support of the government or its existing public institutions. Ch. 42, L. '11.

ASSESSORS

- 1. County assessor and county surveyor not incompatible offices to be performed by more than one person.

 01-02:401.
- 2. County assessor as justice of the peace not an incompatibility of office within the prohibition. 94-95:10.
- 3. Salary payable by warrant on salary fund regardless of class of county. § 3006, vol. 1, Hill. 93-96:13.
- 4. Extraordinary conditions only entitle county assessor to traveling expenses. §§ 4055, 4065, Rem.-Bal.

11-12:161.

5. Subject to state board tax commissioners. §§ 14, 92, ch. 71, L. '97; ch. 115, L. '05.

ATTORNEY GENERAL

- 1. Cannot pass on constitutionality of laws. 91-92:79, 116; 01-02:32; 03-04:314.
- 2. Will not advise on merely abstract questions of law. 91-92:76, 124.
- 3. Cannot advise on acts not yet effective. 91-92:123.
- 4. Functions of the opinions explained. 01-02:54.
- 5. Does not pass upon matters relating to superior court's official duties.
- 6. It is the rule of the Attorney General's office to consider all laws passed and approved as constitutional. Ch. 48, L. '07. 07-08:110.

ATTORNEYS

- 1. Trial of a pauper criminal entitling appointed attorney to compensation does not include appearances prior to or subsequent to the actual day or days of trial. § 2305, Rem.-Bal. 15-16:162.
- 2. Attorney's fee defending in forma pauperls a charge against the county, not the state. § 53, ch. 2, L. '09.
 09-10:105.

AUCTIONEERS

City auction license ordinance is a tax for revenue purposes and as such may not be imposed upon a Federal employee auctioning Federal property.

07-08:34.

AUDITOR, COUNTY

(See Corporations, 30; Fees, 1-8.)

- 1. The county auditor is charged with the duty of providing election ballots and is authorized to contract therefor without reference to the action of the county commissioners. § 4891, Rem.-Bal. 13-14:490.
- 2. County auditor need check tax rolls twice a year, not once a month. §§ 3929, 9229, Rem.-Bal. 11-12:264.
- 3. Nominee for county auditor may be nominated to road supervisorship. 01-02:399.
- 4. Female may be deputy county auditor. 09-10:73.
- 5. Auditor to extend special taxes properly certified to him before September 1st. Ch. 177, L. '01. 03-04:154.
- 6. Auditor is not personally liable for warrants issued upon funds irregularly voted for an irrigation district. Chs. 74, 179, L. '15. § 6417, Rem.-Bal. 15-16:248.
- 7. Claims though approved by county officers, questionable upon the face, may be refused by the Auditor.

11-12:10.

8. Official certificates to bear anditor's seal of office. 99-00:139.

AUDITOR, STATE

(See Deficiency Certificate.)

- 1. State Auditor not required to furnish blanks or books under page 134, ch. 84, L. '99. 03-04:90.
- 2. Deputy state auditor cannot act in place of Auditor on boards of which Auditor is ex-officio member. 09-10:18.
- 3. Auditor only to examine face of vouchers against appropriations, not to inquire into the merits thereof.
 99-00:153, 185.
- 4. Deposit of securities and mortgages with the State Auditor, when to be made. 03-04:150.

AUTOMOBILES

(See Fines, 10.)

General

- 1. Automobile bill, ch. 152, L. '15, is not in conflict with ch. 57, L. '15. 15-16:74.
- 2. Purchaser of an automobile on a conditional contract is the "owner" within the meaning of ch. 142, L. '15. 15-16:74.

"Jitney"-Bonds

- 3. Automobile stages operating from points within a city to points without are subject to the provisions of "the jitney bus bill." Ch. 57, L. '15.
 - 4. "Jitneys" are subject to "Jitney
 - bus bill' regardless of fixed routes and schedules. Ch. 57, L. '15. 15-16:74.
 - 5. "Jitneys" are to be bonded by surety companies only. Ch. 57, L. '15. 15-16:74.
 - 6. "Jitney" bond must be continuing to authorize operation of such jitney. § 2, ch. 57, L. '15. 15-16:133.
 - 7. Sale through a broker of jitney, bond and license, with repurchase by original owner and licensee not effective to evade the jitney act. Ch. 57. L. '15. 15-16:182.
- 8. Refund on a jitney bond cancelled at the request of the principal or for cause before the expiration of the time covered by the premium, not compelable. Ch. 57, L. '15. §\$6059, 8336-8340, Rem.-Bal. 15-16:337.

Licensing

9. Automobiles, other than those of police and fire departments, owned by municipalities, to be licensed. §§ 5562 to 5566, Rem.-Bal.; § 5673, Rem.-Bal.

11-12:46.

- 10. Pleasure automobiles with trailer attached do not require a truck license. Ch. 142, L. '15. 15-16:356.
- 11. Motor vehicles used by city departments other than fire or police are to be licensed under §17, ch. 142, L. '15. 11-12:46, 15-16:64.
- 12. Motor vehicles belonging to the state require identification licenses. Ch. 142, L. '15. 15-16:80.
- 13. Express trucks, delivery without extra charge, are not "for hire" within § 15, ch. 142, L. '15. 15-16:97.
- 14. Automobiles used exclusively on military reservations are not subject to license fees. § 11, ch. 142, L. '15. 13-14:174.
- 15. Motor vehicles owned or operated by the United States government are not subject to vehicle license act.
 11-12:275.

Regulation

16. "Hours of darkness" means any atmospheric condition making lights

AUTOMOBILES—Continued

Regulation

reasonably necessary to avoid accidents. § 21, ch. 142, L. '15. 15-16:102.

17. Municipal ordinance covering the same subject-matter as a state law but providing a lesser penalty is not invalid in the absence of specific statutory prohibition. Ch. 142, L. '15.

15-16:142.

Taxation

18. Automobiles for hire are subject to municipal occupation tax in cities of the third class, graduated upon the number of automobiles operated. §§ 9, 14, ch. 184, L. '15; § 34, ch. 142, L. '15.

15-16:98.

BAKERIES

(See Hotels.)

BANKS

(See Taxation, 136-152, 260, 261, 316, 320; Trust Companies, 3-11.)

Incorporation of

- 1. Articles, amendment: Mere resolution of directors to create savings department not sufficient. § 9, L. '07, Bank Act. 07-08:171.
- 2. Articles of Farmers' Bank of Krupp shown defective in law.

 07-08:200.
- 3. Liability of Bank of Stanwood as a mixed banking and non-banking corporation for license fee indicated.

97-98:256-312, 01-02:26-29, 03-04:279.

- 4. Banking company incorporated but not doing business cannot, after the passage of a law subsequent to such incorporation, begin business on the original capital. § 3317, Rem.-Bal.
- 5. A banking corporation organized prior to the banking law of 1907, but not doing business at the time of its passage, must comply with its provisions as to amount of capital stock. §§ 3316, 3317, Rem.-Bal. L. '13, ch. 147, § 2.

Assets, Securities and Investments— Realty

- 6. Realty held by banks prior to act of 1907 may be carried as asset for three years from that date. 09-10:113.
- 7. Three-year period of realty possession by bank begins at foreclosure sale and not at expiration of redemption period. § 3330, Rem.-Bal.

11-12:382.

Functions—Generally

- 8. Acceptance by employer of deposit of employee's wages on interest not banking within the act. 09-10:217.
- 9. A state bank cannot change its head office to a branch office and make its present branch office its head office. § 3323, Rem.-Bal.

11-12:125, 13-14:565.

- 10. Private banks may not advertise other than by including the actual names of the proprietors thereof. § 30, ch. 225, L. '07. 07-08:149.
- 11. "The Savings Bank Store" designation of a mercantile house prohibited. 07-08:272.
- 12. Mere non-user of the right to operate a savings department does not disqualify a bank from subsequently opening such department. §§ 3336, 4266, Rem.-Bal. 11-12:257, 15-16:298.

Examination of-

- 13. Fees of bank examiner are collectible at the time of examination and are to be remitted by him daily to the State Treasurer. 11-12:326.
- 14. No change has been made in the duties of bank examiner with reference to the supervision and control of private banks by chapter 147, Laws of 1913.

Hoiding Stock of Other Banks

15. One bank to retain stock of another bank acquired prior to passage of the act. § 7, ch. 195, L. '09.

09-10:161.

Deposit of State and Connty Funds

- 16. Drainage warrants can be tendered by banks to secure deposit of state funds in lieu of surety bond. § 3715, Bal. Code. 09-10:191.
- 17. Assets may be pledged to secure bonds for state deposits. 09-10:1.
- 18. Bonds of county depositary properly qualified before ch. 51, L. '07, still effective. § 2, ch. 51, L. '07. 07-08:293.
- 19. Bank bond for state deposit—state funds not to be deposited in bank when. 97-98:175, contra 97-98:179.

Taxation

(See Taxation-Banks.)

BARBERS

Board of Examiners

1. First report of state board of barber examiners to be at close of year 1902, then blennially. 01-02:424.

BARBERS—Continued

Board of Examiners

2. A member of the state board of examiners filling the office of secretary is entitled to the per diem for attendance on board meetings in addition to salary as secretary. § 7009 and § 7011, Rem.-Bal. Amended L. '13, ch. 84.

Examination of

- 3. Refund of application fee on failure to pass examination prohibited. § 10, Barber Act, '01. 01-02:121.
- 4. Applicant failing in examination not barred for any specific time from taking another examination.

01-02:242.

5. Examination fee not returnable when applicant leaves state before examination. 01-02:364.

License and Registration of

- 6. License in third and fourth class cities. 01-02:190, 191.
- 7. Cities incorporated by special territorial legislation are "any incorporated cities" within the barber licensing act. 01-02:171, 190.
- 8. Registration clause does not apply to towns of the fourth class. §§ 1, 9, 10, 15, L. '01, Barber Act. 01-02:71.
- 9. Continuous residence in the state not essential to maintain primary barber certificate. 03-04:105.

BASTARDY

(See Fees, 13.)

BEETS

(See Sugar.)

BILLIARD HALLS

(See Townships, 4.)

BIRDS

(See Game.)

1. Eagles are "protected" birds within the act. §§ 1, 7, p. 256, L. '03.

07-08:315.

2. Taking birds for taxidermy not a taking for "strictly scientific purposes." L. '03, p. 257. 09-10:160.

BLIND, SCHOOL FOR

Summer school for the adult blind authorized by ch. 56, L. '15. 15-16:85.

BONDS

(See Cities; Counties; Municipal Corporations; Schools, 207-229.)

BOUNTIES

(See Agriculture, 3; Animals, 13-15.)

BRANDS

(See Animals, 7, 8; Food Laws, 4-10.

BRIDGES

(See Highways, 13, 15, 20, 39, 50-54.)

BUDGET LAW

"Budget Law" prohibiting excess levies does not repeal the provisions of city charters limiting tax levies. Ch. 49, L. '15. 15-16:340.

BUILDING AND LOAN ASSOCIATIONS

(See Mortgages, 1; Savings and Loan Associations.)

- 1. Must make report to State Auditor as required by statute. § 4412, Bal. Code. 03-04:149.
- 2. Standard Real Estate Loan Company within the act. § 7149, P. C.

07-08:542.

3. Contracts of shareholders in building and loan associations in force at the taking effect of Laws of '13, ch. 110, retain their original status.

13-14:242.

BUREAU OF STATISTICS

(See Statistics, Bureau of.)

CAPITOL BUILDINGS

(See State Buildings.)

CATTLE

(See Animals.)

CEMETERIES

Regulation by State Board of Health

Regulation of cemeteries in rural districts is beyond the power of the state board of health, except in case they prove a menace to public health, § 5406, Rem.-Bal. 13-14:154.

CENSUS

(See Indians, 6; Schools, 333.)

1. Census portion of §1568, Bal. Code, repealed by p. 289, L. '01.

3:22

- 2. Transient railroad workers having no other legal residence should be enumerated in the county where employed.

 07-08:108.
- 3. County assessor to take census 1891. 91-92:70.

CHILDREN

(See Day Nursery; Defective Children; Juvenile Court.)

CITIES AND TOWNS

(See Fees, 13; Game, 14; Health, 12-17; Highways; Libraries; Municipal Corporations; Public Lands, 120; Public Utilities, 40-43; Taxation, 212, 213, 249, 387, 404.)

Classification and Incorporation

1. Fourth-class city is promoted after census by forwarding certified transcript to the Secretary of State by the board of county commissioners.

99-00:83.

- 2. Method of incorporating district of 1500 inhabitants. § 701, Bal. Code. 99-00:91.
- 3. Procedure of incorporation of third-class city indicated. §§ 701, 702, Bal. Code. 07-08:153.
- 4. Decrease of the population of a third-class city does not automatically drop such city to the fourth class. §§ 7478, 7479, Rem.-Bal. 15-16:256.
- 5. Federal census showing a population sufficient to advance a city to a higher class is not authority of itself to warrant advancing such city in the records of the Secretary of State. §§ 7479, 7482, 7483, 7495, Rem.-Bal.

15-16:67

13-14:283.

Officers

- 6. Attorneys in fourth-class cities are not required to pass on ordinances. § 3522, P. C. 07-08:383.
- 7. City attorney of Anacortes need not be lawyer. 99-00:114.
- 8. Councilmen of third-class cities are not entitled to compensation for services as a board of equalization. \$7892-21, Rem. '15 Code; \$7677, Rem.-Bal. 15-16:383.

Charters

9. Where charter provisions conflict with general laws such provisions are illegal. 07-08:130.

Ordinances-Enforcement-Costs Biil

10. A county is not entitled to collect from city of the third-class expenses of the jury, balliffs, etc., in cases of appeals from conviction had in the police court of the city for violation of its ordinances. §§ 7688, 7700, Rem.-Bal.

Indebtedness

- 11. Status of debt of municipality when fixed. 07-08:399.
- 12. Payment of warrants on levies raised for budgets of cities under commission form of government indicated. §§ 5129-5140, 3947, Rem.-Bal. 15-16:224.
- 13. Bonded indebtedness must be authorized by ordinance and so indicated in transcript of proceedings. \$\\$ 7654 et seq., P. C. 07-08:478.
- 14. Application of indebtedness funds of cities of the third-class explained. 01-02:186.
- 15. Five per cent of the taxable property is the limitation of indebtedness for municipal purposes as lighting, water, etc., in fourth-class cities. § 6, art. 8, Const. L. '01, p. 177, § 2. 07-08:32.
- 16. Cities of the second class are not authorized to pay premiums on depository bonds. §§ 5081-5084, Rem.-Bal.

11-12:207.

Libraries

17. Towns desiring to maintain a free public library require the sanction of a majority vote of the town electors. §§ 6971, 6974, 7478, 7480, Rem.-Bal.

13-14:471.

Licenses

18. Town of fourth class may provide for granting liquor license for less than one year. §§ 6264, 7731, subd. 10. Rem.-Bal. 13-14:553.

Local Improvements

19. Delinquent local improvement assessments in third-class cities together with interest and penalties, should be separately detailed by city to county treasurer for entry on tax rolls and collected with 15 per cent interest on each assessment. § 7710, Rem.-Bal. L. '11, ch. 98, § 24.

Public Utllities

- 20. Cities have no authority to control street cars in the matter of heating and ventilating. § 13, ch. 117, L. 11. 15-16:295.
- 21. Cities may not grant free electrical or water service. §§ 8, 29, ch. 117, L. '11; § 8348, Rem. 1915 Code. 15-16:379.
- 22. Cities may not make any monetary gift to a municipal public service utility. \$8348, Rem. 1915 Code.

15-16:379.

CITIES AND TOWNS—Continued Public Utilities

23. Cities of the fourth class cannot join with a county in maintaining a ferry. § 5013, Rem.-Bal. 13-14:279.

24. A city of the fourth class operating a ferry between a point within the city and a point within one mile of the city limits can appropriate money for its maintenance. § 5012, Rem. Bal.

13-14:27

Taxation

25. Cities may recall levy and substitute new one therefor. 03-04:175.

Council Officers

- 26. Councilman of fourth-class city must be qualified elector. § 1002, Bal. Code. 07-08:339.
- 27. Officers appointed in fourth-class cities must be confirmed by council. L. '03, p. 200, § 4. 07-08:368.
- 28. On advancement of cities in class, officers of the old administration shall hold until first annual municipal election. §§ 16-22, p. 131, L. '90. L. '99, p. 102. § 8, art. XI, Const. 07-08:254.
- 29. Quorum in council of fourth-class city to be completed by election of the council. L. '03, p. 202. 07-08:268.

Magistrate

- 30. Police magistrate in fourth-class cities need not be justice of the peace.
 01-02:12.
- 31. Police justices for cities of the third class should charge and collect the same fees as are prescribed by \$1864, Rem.-Bal., for justices of the peace. 13-14:68.

Marshals

- 32. Fourth-class city marshal holding "at the pleasure of the mayor" does not require yearly re-appointment. L. '90, p. 198. 07-08:393.
- 33. Failure to confirm marshal appointed continues incumbent in office. § 8, p. 200, L. '03. 07-08:365.
- 34. Council may reject appointee of mayor and failing a new appointment by the mayor within one week may itself make the appointment. §\$ 5, 8, ch. 113, L. '03.
- 35. Terms of office of marshals of third-class cities terminated on the 10th day of June, 1915. Ch. 184, L. '15. 15-16:84.

Mayor

36. Mayors of fourth-class cities have no power to vote in case of a tie vote. 07-08:105.

Physician and Board of Health

- 37. City boards of health act concurrently with board of county commissioners acting as a board of health. Ch. 65, L. '03. 03-04:95.
- 38. Health officer in cities of third class need not be a physician.

01-02:13.

- 39. Non-resident physician may be appointed health officer for fourth-class city having no resident physician. § 1, ch. 194, L. '07. 07-08:418.
- 40. Health officer in fourth-class city to be appointed annually by the mayor. Ch. 65, L. '03. 07-08:407.

Treasurer—Commissions

- 41. Treasurers of towns of fourthclass are entitled to receive one per cent on moneys received on sale of bonds within meaning of § 7748, Rem.-Bal. 13-14:36.
- 42. "Town" in §§ 24-5, ch. 231, L. '09, dcfined. 99-00:171.

CITIZENSHIP

(See Naturalization.)

"CIVIL OFFICER"

Defined,

01-02:30.

CLAMS

(See Fish, 33-36, 63.)

CLERK, COUNTY

(See Fees.)

COAL

(See Mines and Minerals.)

CODES—SESSION LAWS

(See Printing, State, 18-19.)

- 1. Distribution of codes within discretion of legislature. 03-04:32.
- 2. Time of distribution of Session Laws not essential prerequisite to payment therefor. 91-92:225.

COLUMBIA RIVER IMPROVEMENT COMMISSION

Salary of executive commissioner of Columbia River Improvement Commission to be based on "calendar year." Ch. 234, L. '09. 09-10:118.

COMMISSIONER OF AGRICULTURE

(See Animals, 4-6; Horticulture, 12.)

COMMISSION MERCHANTS

(See Horticulture, 6.)

- 1. Commission merchants defined. 07-08:193.
- 2. Whether or not the sale of produce on commission is the principal business of any concern is a question of fact, the criterion being whether it is a vocation pursued as a source of profit. § 7033, Rem.-Bal. 13-14:395.
- co-operative association union which sells produce on account of its members is a commission merchant under the terms of the act regulating that business. § 7033, Rem.-Bal. 13-14:395.

COMMISSIONERS, COUNTY

(See Day Nursery; Elections, 58.)

Qualifications

- 1. County commissioners are county "officers" within the successive-term prohibition. § 4032, Rem.-Bal. § 7, art. 11-12:297. 11, Const.
- 2. Commissioner closing his second consecutive term fills the unexpired term of his successor dying before qualifying. §§ 3860, 3896, Rem.-Bal. 11-12:300.
- 3. County commissioner's qualifying as police chief is not an inconsistency in functions within the prohibition.
 - 11-12:228.
- 4. Removal to another district does not disqualify commissioner. § 272, vol. 1, Hill. 93-94:30.
- 5. County commissioner removing to another district. § 478, P. C. 07-08:323.
- 6. County commissioner does not vacate his office by removal from one commissioner district to another in the §§ 3873, 3874, Rem.-Bal. same county. § 5, art. 11, Const. 07-08:323.
- 61/2. County commissioner appointed to vacancy holds until following general election. 03-04:263.
- 7. County commissioner's appointment is only until next general election. 09-10:60.
- 8. County commissioner appointed to vacancy holds until next election provided by law for the filling of the particular office. 11-12:300.
- Commissioner's removal county-effect of. § 4787, P. C. 09-10:158.

- 10. A county commissioner elected to fill an unexpired term and successively for a regular term is eligible for reelection to a second regular term. Const., art. 11, § 7. §§ 3869, 3872, Rem.-13-14:365.
- 11. Superior judge to act with board of county commissioners in appointing to a vacancy on the board.

Duties and Powers-Meetings

- 12. Motions at meeting of county commissioners not seconded are no part of the proceedings. 03-04:235.
- 13. Sessions of county commissioners governed by provisions of act of Mar. 10, 1893. Vol. 2, Op., p. 32.
- 14. Time of meeting of board of county commissioners. Provisions of section 1, act of March 9th, repealed by section 1, act of March 10th. Code 1881. L. '93, pp. 175, 253.

93-94:32.

- 15. Per diem for county commissioners. Act of 1893, ch. LXXV, limiting session days of county commissioners, does not apply to Grays Harbor 07-08:440. county.
- 16. There are now but two classes of meetings of board of county commissioners-regular sessions, which may be adjourned from time to time without notice, and extra sessions, which must be called with notice. § 3880. 13-14:65. Rem.-Bal.
- 17. No conflict between duties of county commissioner ex-officio road supervisor, and county engineer. §§ 3767, 3768, Bal. Code. 07-08:247.
- 18. The transaction of business at a special session of a board of county commissioners for which the notice prescribed by § 3880, Rem.-Bal., was not given, is illegal and void. 13-14:65.
- 19. Proceedings of county commissioners omitted from the record may be proved aliunde the record.

03-04:243.

- 20. County commissioners must personally bear the cost of their official bonds. 11-12:44.
- 21. County commissioners not required to attend legislature in interest of county legislation and are not entitled to compensation or expense incurred in such attendance. 13-14:60.
- regulating saloon 211/2. Order censes made by a board of county com-

COMMISSIONERS, COUNTY—Continued Duties and Powers—Meetings

missioners not binding on its successors. 07-08:57.

- 22. The county commissioners are not authorized to levy taxes for horticultural purposes. L. '13, ch. 61, § 14 repealing § 3133, Rem.-Bal. 13-14:225.
- 23. County commissioners may not employ themselves on road work but are required to appoint supervisors according to law. Ch. 246, L. '07.

07-08:27.

24. County commissioners have no power to make appropriations for county exhibits at expositions.

11-12:62, 13-14:462.

- 25. Commissioners may not reject all bids for technical error in notice. § 2692, P. C. 07-08:216.
- 26. Have no power to cause noxious weeds growing on school lands of the state to be destroyed and charge the cost thereof to any fund of the county. L. '13, ch. 106.
- 27. County commissioners are empowered to purchase automobiles in managing business of the county. § 3890, Rem.-Bal. 13-14:338.
- 28. County commissioners have authority to employ cruisers to cruise timber for purpose of ascertaining amount of timber subject to assessment and to pay the expense thereof from the current expense fund.

13-14:392.

- 29. The county commissioners have no authority to call an election to decide upon a new courthouse, when its erection will not exceed the constitutional limit of indebtedness. § 5085, Rem.-Bal. 13-14:419.
- 30. A special power given to county commissioners to establish a district in which livestock shall not run at large does not carry with it power to rescind their action after having completely established such district. L. '11, ch. 25. 13-14:411.
- 31. Authorization of county commissioners to construct roads, etc., implies discretion to purchase road-building machinery therefor. § 3890, Rem.-Bal. Ch. 55, L. '11. 11-12:163.
- 32. County commissioners have no authority to allow necessary expenses of one of their number delegated by

- them to apprehend an escaped prisoner. 13-14:512.
- 33. County commissioners cannot authorize auditor to draw monthly warrants in payment of county assessor and deputies. 03-04:21.
- 34. Have no power to make appropriations for purpose of inducing officers in charge of survey of Palouse irrigation project to make headquarters in county.

 13-14:240.
- 35. Authorized to issue a license for a ferry across a navigable stream forming the boundary line between two counties. §§ 5006, 4998, Rem.-Bal. 13-14:279.

Compensation

- 36. County commissioners entitled to mileage in addition to salary. Code '81. § 2670. 91-92:170.
- 37. Salary of holdover commissioners may not be increased during term of office. 97-98:137.
- 38. Traveling expenses of commissioner journeying to and from county seat—entitled only to mileage.

91-92:49.

- 39. Commissioners in 14th to 29th classes, inclusive, may charge mileage. \$440, vol. 1, Bal. Code. As to 21st class, see 01-02:182.
- 40. County commissioners acting as ex-officio road supervisors are not entitled to extra compensation therefor. \$5577, Rem.-Bal. Op. 1905:100; Op. 1900:144.
- 41. Extra services of commissioners to be determined by superior court on proper presentation of claims. §§ 4114, 4116, 4121, P. C. 09-10:179.
- 42. Mileage and compensation for commissioners of 11th class counties. 09-10:202.
- 43. Commissioners may not charge per diem and mileage both in coming and leaving sessions. 99-00:52.
- 44. Commissioners of counties from 14th to 29th entitled to mileage expenses in attending sessions. 99-00:4.
- 45. Attendance by a county commissioner on the legislature in the interest of county legislation does not entitle him to the allowance of his expenses.

 13-14:60.
- 46. The per diem allowance to county commissioners for attendance at ad-

13-14:538.

COMMISSIONERS, COUNTY—Continued Compensation

journed sessions of the board need not be passed upon by the judge of the superior court, since L. 1911, ch. 66, requires that formality only in claims for per diem for attending special, or extra meetings. 13-14:65.

'47. The salary of a county commissioner will not be increased during his term, when the county is advanced to a higher class. Const., art. 2, § 8.

48. Commissioners in 14th to 29th classes only allowed as extra compensation mileage for attendance on extra sessions and on necessary county traveling. L. '93, p. 175. 03-04:50, 73.

CONGRESSMAN

(See Elections, 57.)

CONSTABLES

(See Fees, 85, 89.)

Non-salaried constables are not entitled to livery hire in serving warrants in criminal actions in addition to statutory fees and mileage. §§ 6530, 6548, Rem.-Bal. 18-14:255

CONSTITUTION—AMENDMENT— TREATIES

Unless a treaty interferes with proposed constitutional amendment relating to alien ownership of lands such amendment is entirely within control of state.

13-14:10.

CONTROL, BOARD OF

(See Girls, Incorrigible; Penitentiary, 17; Public Lands, 15.)

- 1. Chairman of state board of control is officer within meaning of subd. 7, § 123, Bal. Code. 01-02:50.
- 2. Expenditure of all money appropriated for state buildings is under jurisdiction of state board of control. L. '01, p. 249. 07-08:76.
- 3. Are not officers liable to removal only by impeachment. Act March 10, 1893. 97-98:114.
- 4. Four gratuitous members of board of audit and control to receive actual traveling expenses. 97-98:182.

5. Voucher on board of control need not be under oath. 01-02:42.

CORONERS

1. Coroners of other than first class counties elected in 1912, whose office was abolished in 1914 by an act subsequently declared unconstitutional, were entitled to hold over to said offices, subject to statutory requirements. § 4007, Rem.-Bal. 15-16:213.

2. Coroners holding over under the unconstitutional act of 1914 abolishing the office must requalify with new bonds. § 4007, Rem.-Bal.

15-16:213.

3. Coroners are not entitled to fees or salaries during term by which their office was abolished by ch. 55, L. '13 (unconstitutional) and whose duties were performed by other county officers. § 1, ch. 55, L. '13. 15-16:213.

Compensation

- 4. Physician called by coroner to assist at post-mortem entitled to reasonable compensation. 01-02:286.
- 5. A county coroner is not allowed compensation for making investigation of death where no inquest is held, but he may charge ten cents per folio for report to county auditor and ten cents per mile necessarily traveled.

13-14:56.

Duties

6. Coroner must determine propriety of inquest in any given case.

07-08:152.

7. Coroners are to be governed by the vital statistics act in the disposition of dead bodies. Ch. 83, L. '07, \$5423, Rem.-Bal. Ch. 163, L. '13. Ch. 180, L. '15.

Inquest-Expense, Etc.

8. Expense of inquest on notorious deaths, such as lynchings, not justified. § 246, vol. 1, Hill. 93-94:85.

CORPORATIONS

(See Insurance, 88-94; Taxation, 254. 259.)

Incorporation

- 1. Certificate issuing from office of Secretary of State not to bear Federal revenue stamp. 99-00:179.
- 2. Aliens may organize corporation under provisions of this act. Ch. 134, L. '07. 09-10:171.
- 3. Corporations not organized for profit may use the word "co-operative" and may be incorporated under the provisions of any law regulating corporations. L. '13, ch. 19. 18-14:511.
- 4. Corporations for religious, charitable or social purposes may be

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CORPORATIONS—Continued

Incorporation

formed though all the incorporators are aliens, under § 3740 et seq., Rem.-Bal. 13-14:74.

- 5. Washington State Art Association certificate held to comply with ch. 134, L. '07. 07-08:458.
- 6. Ch. 158, L. '95, repeals § 1638, Hill, and all amendments thereto. 97-98:97.
- 7. Certified copy of secretary's certificate of incorporation essential to incorporation. § 6, ch. 158, L. '95.

97-98:93.

- 8. Word "limited" in title of corporation is ample means of identification.
 97-98:92.
- 9. Articles of Holland Bank not in compliance with the act. 97-98:91.
- 10. New York Conservatory of Music held to be an educational association. 03-04:269.
- 11. A privately incorporated county fair and producers' association, partly supported by county funds, is a corporation liable for license fee.

03-04-276.

12. Incorporation when articles filed. Not dependent on later "organization" details. 97-98:312.

License—Fee

- 13. Secretary of State not to advise foreign corporations as to necessity of paying license fee. \$\\$4289, 4291, Bal. Code. 01-02:94.
- 14. Irrigation company organized for profit must pay annual license fee. § 4289, Bal. Code. 01-02:20.
- 15. Fees provided for by §§ 1, 2, and 3, act of 1897, not repugnant to act of 1903. 03-04:198.
- 16. License fee for fractional year to be paid in advance. L. '97, p. 135, § 5. 97-98:256, 01-02:29.
- 17. License to be refused until delinquent annual fees are paid. 01-02:26.
- 18. Annual license fee applies whether corporation is "doing business" or not. 03-04:315.
- 19. Corporations organized subsequently to June 30, 1898, liable for full year's license fee. 97-98:256.
- 20. Ten dollars corporation tax is for an annual period beginning July 1st of each year. 97-98:89.

21. Domestic and foreign corporations liable for annual license fee whether or not actually doing business, as being a tax on the right to do business. L. '97, p. 135. 03-04:220.

Articles-Filling of

- 22. Failure of foreign corporations to comply with filing law does not void its contracts. 09-10:29.
- 23. Foreign corporations may file in the names of stricken corporations. § 3680, Rem.-Bal. Ch. 41, L. '11.

11-12:45.

- 24. Secretary of State no discretion to refuse filing for duplication of names. 97-98:99.
- 25. Corporate name already appropriated precludes filing. 97-98:98.

 Reversed. 97-98:99.
- 26. Articles may be held pending receipt of total incorporation fees. \$ 6, ch. 158, L. '95. 97-98:93.
- 27. Annual license fee not to be demanded as prerequisite of filing articles of incorporation. 97-98:90.
- 28. Copies of articles of incorporation furnished by the Secretary of State subject to statutory fees. §§ 3712, 3713, 8999, Rem.-Bal. 11-12:282.
- 29. Fee of \$5.00 chargeable for filing notice of substitution of corporation agent. 11-12:282.
- 30. County auditor to collect fee of thirty cents for filing articles of incorporation and list of corporate officials. § 3936, Rem.-Bal. 11-12:104.

Powers

- 31. Present legislation sufficient to authorize anti-monopoly proceedings (State v. Northern Securities Co.). Art. 12, § 22, Const. . . . 01-02:274.
- 32. Foreign eleemosynary corporations are equally privileged with domestic eleemosynary corporations. \$ 3720, Rem.-Bal. 11-12:298.
- 33. Shipping wagons into state for sale a "doing business" by foreign corporation.

 09-10:29.

Stockholders, List of

34. Failure to keep list of stockholders subjects to prosecution by county attorney. §§ 7070, 7071, P. C.

07-08:364.

CORPORATIONS—Continued Dissolution—Striking

- 35. Notation of striking to be upon index record. 09-10:151.
- 36. Secretary of State no authority to retain name of defaulting corporation on rolls. 09-10:40.
- 37. A corporation whose name has been stricken from the records of the Secretary of State has no power to effect a dissolution by corporate resolution. L. '11, ch. 41. § 3708, Rem.-Bal. 18-14:420.
- 38. A resolution by stockholders dissolving a corporation would not clear the records of the Secretary of State so as to allow a new corporation to file papers under the same name. L. '11, ch. 41. §§ 3715, 3715c, 3715d, Rem.-Bal. 13-14:420.
- 39. Procedure of striking delinquent corporations under § 3715d, Rem.-Bal., repealed by implication. § 3715a, b, and d, Rem.-Bal. 11-12:86.
- 40. Reinstatement of delinquent corporations affirmed and procedure therefor indicated. § 2, ch. 41, L. '11.
- 41. Reinstatement of "stricken" and dissolved delinquent corporations duly indexed. § 3715, Rem.-Bal. § 1, ch. 41, L. '11. 11-12:180.
- 42. Reinstatement fee of \$20 chargeable for each year that the delinquent corporation has been stricken from the records. §2, ch. 41, L. '11. § 3715, Rem.-Bal. 11-12:180.
- 43. Dissolved corporations improperly reinstated under ch. 41, L. '11, are without legal existence and are entitled to return of fees. Ch. 41, L. '11. 11-12:188.
- 44. Corporations in voluntary proceedings are dissolved upon entry of decree of dissolution without further proceeding. § 3714, Rem.-Bal.

11-12:350.

45. Non-essential differences in corporation entitlement is merely evasive. 97-98:91.

COSTS

(See Cities and Towns, 10; Crimes, 22, 23, 34; Fees, 26.)

County, Liability for Costs

- 1. Change of venue costs are chargeable at county to which case is removed. § 4860, Bal. Code. 07-08:238.
- 2. County costs in condemnation proceedings recoverable against railroad in court proceeding. § 564B, Bal. Code. 07-08:92.
- 3. Disbarment proceeding is not a criminal proceeding by the state, and counties are not entitled to be reimbursed for costs. §§ 2228, 2229, Rem.-Bal. 18-14:346.
- 4. The state should not reimburse counties for costs in cases of conviction for felonies when sentence has been suspended. §§ 2228, 2229, Rem.-Bal. 10-11:148, 13-14:346.
- 5. County is liable to unsalaried justice for costs in misdemeanor cases provided by § 3137, P. C. Amended ch. 121, L. '07.
- 6. Cost bills of justice of peace to be allowed only by county commissioners. § 342, vol. 1, Bal. Code. 97-98:281.

State's Liability for Costs

- 7. Cost bill of the state in court proceedings indicated. 07-08:182.
- 8. No fees chargeable against the state in proceedings brought in name of state. 07-08:391.
- "Successful conviction" for adjudication of state's costs is where verdict and sentence have been rendered.
 99-00:4.
- 10. State's liability for cost bill is effective on conviction reversal in supreme court. 99-00:71.
- 11. In proceedings against the state not to be charged against the state. § 3028, 1 Hill. 97-98:139.
- 12. Defendant convicted but escaping before sentence discharges state from liability for the costs. § 1630, Bal. Code. 09-10:148.
- 13. On conviction of felony in which a new trial is granted, followed by a second conviction, the costs of both trials should be reimbursed to the county. §§ 2228, 2229, Rem.-Bal.

13-14:346.

14. Costs on conviction of felony in the trial court should be reimbursed to the county by the state, although

COSTS-Continued

State's Liability for Costs

the conviction was reversed on appeal. 99-00:71, 13-14:346.

- 15. Costs paid by a defendant convicted of a felony should be reimbursed to the county by the state. §§ 2228, 2229, Rem.-Bal. 13-14:346.
- 16. Verdict of "Not guilty by reason of insanity" is verdict of not guilty, relieving the state from all liability for costs. 03-04:164.
- 17. Costs on convictions of felony in which the sentence is either a fine or imprisonment in jail should be reimbursed to the counties by the state. §§ 2228, 2229, Rem.-Bal. 13-14:346.
- 18. The state should reimburse counties for costs in the following cases in convictions for felonies: When sentenced to pay a fine; when given a jail sentence; when costs are paid by the defendant; when case is appealed. and lost by the state, and when a new trial is granted, the state should pay costs of both trials. 13-14:346.
- 19. On conviction of felony county clerk to prepare cost bill, same to be approved by prosecuting attorney and superior judge. § 1630, Bal. Code.

03-04:162.

Miscellaneous

20. "Expenses" of prosecuting misdemeanor in § 3336, vol. 1, Bal. Code, does not include cost bills. § 3336, Bal. Code, vol. 1. 97-98:292.

COUNTIES

(See Agriculture, 1, 2; Alaska-Yukon-Pacific Exposition; Costs; Fairs; Health, 8-11; Highways; Law Library.)

Fiscal Management, Debt and Taxation-General County Funds

- Repayment of purchase money of certificate of delinquency when void to be drawn on county current expense fund. 99-00:87.
- Overpayment to state by county to be corrected by distribution of current excess funds among the proper county funds. 01-02:333, 03-04:212.
- 3. County can not loan funds to banks under stipulated rate of inter-99-00:189.
- 4. Funds as tenders in civil proceedings in hands of county clerks not

- funds subject to bureau of inspection. §§ 8347, 8351-8353, Rem.-Bal. 09-10:204.
- 5. County funds not to be turned in every twenty-four hours, but on first Monday of each month. § 4003, P. C. 09-10:22.
- 6. Distribution of county taxes to various funds on deficiency collection thereof subjects each and every fund to proportionate reduction. 01-02:319.
- 7. Limitation of taxation by commissioners indicated. § 9208, Rem.-Bal.; Op. Aug. 5, 1910, p. 228. 11-12:172.
- 8. Surety company bond to be furnished by depositary of county funds. Ch. 51, L. '07. 07-08:163.
- Current expense fund not liable for bridge, etc., expense. 97-98:263.
- 10. Right of action on default funds limited to two years. 94-95:48.
- 11. Balance of fund abolished by act of 1897 to be deposited in county current expense fund. 97-98:266.
- 12. Funds acquired by counties under § 1, ch. 185, L. '07 (§ 90261/2, Rem.-Bal.) are to be divided between road and school funds at the discretion of the commissioners. § 3890½, Rem.-Bal. 15-16:189.
- 13. Funds for one county purpose may not be diverted to another.
 - 07-08:291.
- 14. To validate county indebtedness must be a special and not general election. Ch. 79, L. '93. 94-95:6.
- 15. Annual financial statement of county to be published by county attorney. § 398, vol. 1, Bal. Code.
 - 01-02:128.
- 16. County funds may be deposited in banks of outside county. 01-02:38.
- 17. Commissioners may not invest county funds in securities of any kind. 99-00:43.
- 18. The statutory provision county commissioners shall make appropriations for county fairs not later than July 31st is directory and not § 3026, Rem.-Bal. mandatory.
 - 09-10:123, 13-14:240.
- 19. County debts incurred prior to Rev. Act, 1897, payable from county indebtedness fund. § 1718, vol. 1, Bal. 97-98:297, 307.
- 20. Warrants on county current expense fund to be redeemed by county

COUNTIES—Continued

Fiscal Management, Debt and Taxation —General County Funds

treasurer in order of issuance, regardless of year in which collected. § 62, L. '97, Rev. Act. 97-98:269.

- 21. To validate county indebtedness must be a special and not general election. Ch. 79, L. '93. 94-95:6.
- 22. Borrowing and lending between county funds prohibited. § 5, art. XII, Const. 07-08:255.
 - (Also State Funds, see 97-98:204.)
- 23. Coupons attached to emergency bond issue to be considered as general fund warrants of county. 99-00:137.
- 24. Proceeds of sale of county property, acquired by tax sales, etc., to be distributed to county funds and local taxing district funds. \$8708, P. C. Op. April 2, 1903. 03-04:54.
- 25. Disposition of county funds as "proceeds" of tax sales, etc., as between state and county. Ops. of April 2, 1903, April 14, 1903, March 31, 1903. 01-02:333, 03-04:75.
- 26. State is not liable for the cost of transmitting funds from county to the state. 99-00:157.
- 27. Settlement between counties and state is the amount charged against the county by state board of equalization. 99-00:163.

Funds—Special

- 28. Interest on court house coupons, Thurston county, to be 7 per cent at time of maturity and presentment for payment. 97-98:186.
- 29. Harbor improvement funds, authorized at election of 1910, are not subject to the redemption of warrants issued by an independent but beneficiary taxing district. 11-12:254.

Creation and Alteration

- 30. County clerks act, § 2754, Code 1881, repealed by Session Laws of 1893, p. 76. 01-02:19.
- 31. County commissioners may determine by proof what county population is to authorize promotion in class of county.

 03-04:323.
- 32. Census by assessor may be made basis of county classification.
 01-02:292.
- 33. Census of 1900 ineffective to change class of county owing to re-

- peal of § 237, vol. 1, Hill, by L. '93, p. 76. 01-02:8, 41.
- 34. Where there are two petitions for the creation of a new county, each providing different limits, the signatures for the smaller territory cannot be added to those for the larger proposition, although the former may be totally included in the territory proposed by the latter.

 13-14:36.
 - 35. "Adjacent" defined. 07-08:462.
- 36. Classification of counties governed exclusively by Federal census.

91-92:130.

County Seat

37. Form for voting on removal of county seat. 03-04:315.

Consolidation-Effect on Debt

38. Property and debts of a parent county are unaffected by the consolidation therewith of another county, except where specifically provided for by statute. Ch. 89, L. '05. 07-08:2.

Government and Officers — Compensation and Official Bond

- 39. Limitation of amount of service an officer may render not a change of his compensation during term of service.

 94-95:63.
- 40. An officer of the county is not entitled to overtime payment.

03-04:122.

41. Salaries of officers in 18th class not increased by § 1582, Bal. Code.

01-02:93.

42. Promotion of county from one class to another does not increase salary of the then incumbent officials.

09-10:8

Surety Bonds—Payment of Premiums

- 43. All counties in the state are authorized to pay premiums or charges for bonds given by surety companies for appointive or elective offices. L. '13, ch. 49. 13-14:155.
- 44. Counties are not authorized to pay the unearned portion of premium on official bonds, where the individual officer has pald same prior to the taking effect of the law. L. '13, ch. 49.

 18-14:151
- 45. Payment of premiums by counties on official surety bonds other than that of treasurer not authorized. § 1535, Bal. Code. 07-08:22.

COUNTIES—Continued

Agents and Employees

- 46. Wages of county laborers are not subject to the provisions of § 6560, Rem.-Bal. 15-16:314.
- 47. County employees receiving a fixed salary are not allowed compensation for overtime. 07-08:16.

Bonds and Bonded Debt

- 48. Special levy in addition to the eight-mill limit may be had for interest in bonded indebtedness. § 8, L. '90. 97-98:150.
- 49. Electors vote on amount in toto, not on detail of levy by mills.

99-00:43.

Bonds-Sale

- 50. No authority for county commissioners to issue bonds to fund road district indebtedness. 09-10:64.
- 51. Allowing accrued interest not a sale of county funding bonds at par. § 5, p. 39, L. '89-90. 93-94:48.
- 52. The county commissioners are not authorized to issue bonds or contract indebtedness for the purpose of building new county roads under \$5085, Rem.-Bal. §§ 5086, 5094, Rem.-Bal.

13-14:217.

Warrants-Nature of

53. Warrants are contracts between holder and municipality and not subject to subsequent regulation. § 62, 63, Rev. Act '97.

Printlng

- 54. Counties to furnish own blank books and forms for registration of physicians and dentists. Ch. 84, L. '99. 01-02:90.
- 55. Temporary suspension of newspaper or removal from one part of the county to another not an abandonment of publication within the six months' establishment requirement. \$ 370, Bal. Code. 03-04:70.
- 56. "County printing"—Names and addresses from nomination papers not a printing within the contracted rate for "county printing." § 4271, P. C. §§ 8, 9, ch. 209, L. '07. 07-08:451.
- 57. County official paper not required by its contract to publish summons in foreclosure of certificate of delinquency proceedings. 01-02:20.

- 57½. "County printing." Names and addresses of nominees to be printed in two papers representing parties casting largest vote.

 07-08:451.
- 58. "Legal notice" defined. Applies only to notices required to be issued under direction of county officers. Vol. 1, Hill, §§ 2936, 2937, 2938. 91-92:220.
- 59. "Detail lists" under Rev. Act, 1897, to be furnished by counties out of county current expense fund.

97-98:339.

- 60. "Entire charges" on last line of \$23, p. 522, L. '95, not inclusive of newspaper charges. \$23, p. 522, L. '95. 97-98:137.
- 61. County printing supplies not purchasable outside of state. 97-98:301.

Road Fund, General

62. Mandamus against county will not lie to compel special levy for general road fund warrants. 97-98:154.

Local Assessment Lien

63. Local assessment lien on property struck off to the county at a tax sale is thereby destroyed. § 40, ch. 98, L. '11. 15-16: 176.

Road, Appropriations

64. Controlled by ch. 123, L. '93, to the exclusion of ch. 98, L. '93. Ch. 123, L. '93. 93-94:38.

Claims Against County

- 65. Claims against county may be assigned. § 3918, Rem.-Bal. 15-16:165.
- 66. County auditor no authority to reject claims against county on merit. § 182, vol. 1, Hill. 93-94:12.

Improvement by Contiguous Counties

67. County commissioners may protect county lands by expenditures without the county. § 8120, Rem.-Bal. 09-10:111, 11-12:202.

COUNTY ASSESSOR

(See Assessors.)

COUNTY ATTORNEY

(See Prosecuting Attorneys.)

COUNTY AUDITOR

(See Auditor, County.)

COUNTY CLERK

(See Fees.)

COUNTY COMMISSIONERS

(See Commissioners, County.)

COURT COMMISSIONERS

See Judges, Superior Court, 12.)

COURT STENOGRAPHER

(See Fees, 18, 56; Stenographers.)

CRIMES

(See Actions; Animals, 12; Elections, 96; Fish, 119-123, 132; Game, 58-62.)

Animals, Crueity to-Ball Forfeited

1. Bail forfeited in cases involving prosecutions for cruelty to animals should be transmitted to the State Treasurer to be credited to the current state school fund. §§ 5280, Rem.-Bal. L. '01, ch. 146, § 15.

11-12:386, 13-14:166.

2. Adultery defined. L. '95, p. 371. 03-04:239.

Attempt to Commit Offense-Penalty

3. In fixing the penalty for an attempt to commit a crime, which § 2661, Rem.-Bal., declares shall be half the longest term prescribed for the completed offense, the court determines from the facts what would be a proper maximum for the offense if it had been completed, and imposes a sentence for one-half of such period. 13-14:62.

Burglary-What Constitutes

3½. Burglary in first and second degree defined. § 326, Crim. Code.

09-10:227.

- 4. Persons allowing customers to shake dice, play card games, etc., for drinks, cigars, etc., or play at cards, pool, billiards, etc., to determine which one shall pay for the use of the table or privilege cannot be held to have opened, conducted, carried on or operated such games, in capacity of either owner, manager, agent, dealer or employee and are not common gamblers within meaning of § 2469, Rem.-Bal.; but are subject to prosecution under § 2474, Rem.-Bal.
- 5. Social card parties at which winners are given prizes at the expense of the persons giving the parties is not gambling within terms of § 2469, Rem.-Bal.

Incest

Gambling

6. The only enactment in force defining and punishing the crime of incest is § 2455, Rem.-Bal. §§ 2304, 7151, Rem.-Bal. §§ 7228, 7229, Bal. Code.

13-14:510.

Lottery — Chances With Purchases of Goods

7. Chances on an automobile with the purchase of groceries is a lottery. § 2464, Rem.-Bal. 15-16:274.

Trespass-Tide Lands-Posting

8. The posting of notices against trespassers merely along the shore lines of second-class tide lands is not sufficient to render hunters thereon guilty of criminal trespass. L. '13, ch. 139.

Insurance—Illegal Solicitation of

9. Violation of fire solicitation laws to be prosecuted by county attorneys. 99-00:169.

Kidnapping-What Constitutes

10. Kidnapping under § 8, Criminal Code 1909, defined. 09-10:83.

Quarantine, Breaking of

11. Breaking quarantine subject to criminal prosecution. 01-02:14.

Jurisdiction

- 12. Trial before justice of peace resulting in acquittal is bar to trial for same offense before another justice. § 9, art. 1, Const. 01-02:68.
- 13. Justices of the peace have jurisdiction of assault and battery cases to impose any statutory punishment.
 99-100:108.
- 14. Venue of homicidal act begun in one county and consummated in another to be in county where begun.

99-00:138.

15. Defendant in criminal proceeding may not be tried outside of precinct before the "next nearest justice."

99-00:89.

- 16. Jurisdiction of offense before justice of the peace is in precinct of residence not of the crime. 99-00:72.
- 17. Dismissal of a criminal action, after impaneling of a jury, to correct mistake of name in an information, does not support a plea of former jeopardy.

 11-12:38.
- 18. Conviction in police court of fourth-class city presiding judge of which is not a regularly elected justice is valid. 97-99:133, 99-00:57.
- 19. Convict to be proceeded against by information and writ of superior court to produce prisoner. 94-95:11.

CRIMES—Continued Jurisdiction

20. Defendant arrested in Asotin county for crime in Garfield county to be tried in Asotin county on given statement of facts. § 1195, 2 Hill.

97-98:183.

21. Prisoners captured in foreign county are prisoners of the county of the crime and said county is liable for care of such prisoners while in county of capture.

94-95:8.

Cost Bill

22. Expense of extra-judicial action in State v. Webster not allowable.

99-00:152.

23. Expense of extra guard to accompany defendant to State Reform School not an authorized cost.

99-00:89.

Evidence

24. Justices of the peace to be satisfied "beyond a reasonable doubt" in offenses against Sunday closing law as for other misdemeanors. 97-98:143.

Sentence-Maximum and Minimum

- 25. Act of 1909 as to minimum and maximum sentences repeals by implication previous like statutes and is controlling. §§ 2301, 2195, 2281, Rem.-Bal. 11-12:351.
- 26. Court cannot modify sentence after commitment to penitentiary.

97-98:183.

27. Six months as a minimum and "not more than the maximum" is proper in sentences to the State Reformatory. § 2195, Rem.-Bal.

11-12:57.

- 28. "Indeterminate sentences" defined. § 1, ch. 155, L. '07. 07-08:424.
- 29. Maximum and minimum sentences defined. § 8, ch. 1, L. '07.

07-08:197.

30. Prisoner held in penitentiary for "safekeeping" begins service of his sentence from date of return of remittitur. § 1, L. '03, p. 39. 07-08:84.

Commutation of Sentence

31. Ch. 167, Laws of 1913, in no way affects the legal status of a person tried and convicted of murder in 1909, under §1 of ch. 69, Laws of 1891, the law then in force; and said section gives direct authority to the Governor to commute the punishment of death

- to imprisonment for life in the penitentiary. 13-14:195.
- 32. The right to commute a death penalty to imprisonment given by the law under which conviction was had is not affected by an amendatory law taking effect after final judgment. §§ 2392, 2726, 2006, Rem.-Bal. L. '13, ch. 167.

Appeal

33. Prisoners not to be detained in state penitentiary pending appeal. § 6529, Bal. Code. 07-08:84.

34. Costs pending appeal chargeable to the county of conviction and not to the state. 97-98:135.

Appeal-Effect of, on Sentence

35. Failure to secure new trial on appeal does not entitle appellant to deduction of time allowed in securing new trial. § 1447, vol. 2, Hill.

94-95:61.

- 36. Prisoners sentenced prior to enactment of \$6934, Pierce's Code, entitled to credit in his sentence for period confined in county jail pending appeal. \$6529, Bal. Code. \$6934, P. C. 07-08:40.
- 37. Confinement pending appeal to be deducted from sentence and balance to be basis of commutation for good behavior. § 1160, vol. 1, Hill. § 2749, vol. 1, Bal. 97-98:310.

Commitment

38. Commitment to issue a "reasonable time" after conviction regardless of ninety-day appeal term. § 1745, Rem.-Bal. § 2207, Rem.-Bal. 11-12:212.

Punishment — Commutation for Good Conduct

- 39. Commutation for good behavior. 94-95:45, 01-02:122, 97-98:340.
- 40. Discharge of prisoner, ch. 155, L. '07, wholly repealed by ch. 249, L. '09. 09-10:25.
- 41. Computation for good behavior on successive sentences. 01-02:368.

Pardon and Parole

42. Parole applies to manslaughter. 99-00:27.

- 43. Jurisdiction of board of control to parole and deduct for "good time" indicated. 07-08:197.
- 44. Governor may remit forfeiture entered on bail bond. Art. 13, § 11. 09-10:147.

CRIMES—Continued

Pardon and Parole

- 45. Governor is not bound by the board of pardons. 99-00:19.
- 46. Convicts cannot be released on parole prior to the expiration of their minimum sentence and placed under the control of the state highway commissioner. § 2282, Rem.-Bal. 13-14:134.
- 47. Governor no authority to pardon for violation of city ordinance.

09-10:155.

03-04:287.

Rewards

- 48. Arresting officer entitled to reward though defendant is convicted for crime other than for which arrested. 01-02:31.
- 49. Tracy reward payable from appropriation of 1903. 03-04:179.
- 50. Informer upon whose information the police act is entitled to the reward as against the officer actually making the arrest. 99-00:60.
- 51. Reward for apprehension of criminal continues so long as the statute of limitations is effective.
- 52. One causing the arrest of a fugitive for whose apprehension a reward is offered, but in ignorance of such reward, is entitled thereto. 03-04:326.

Punishment

- 53. Time during which fugitive breaking jail is absent not to be deducted from sentence. 03-04:31.
- 54. Where a convict violated his parole and was "declared an escape" under the terms of Laws of 1907, ch. 155, extending the term of imprisonment, the subsequent repeal of such statute would not affect its operation, in view of the saving clause in the repealing statute, which declares prior offenses were to be punished according to the law existing when they were committed.

County Prisoners to Be Worked

- 55. County prisoners may be worked at a greater distance than five miles from the jail. §§ 3895, 3896, 3897, Rem.-Bal. 15-16:181.
- 56. County prisoners may be worked. § 8494, Rem.-Bal. 15-16:181.

Conviet Labor—Failure to Appropriate Expenses

57. Failure of the legislature to appropriate for expenses of convict labor

under ch. 138, L. '03, does not empower counties to use such labor at its expense for material, etc. Op., March 7, 1903. 07-08:111.

58. During the period of his minimum sentence a convict owes his time and labor to the state and he is not entitled to any pay for his labor.

13-14:134.

DAIRIES

(See Food Laws.)

DAIRY COMMISSIONER

(See Food Laws; Printing, 13.)

DAY NURSERY

County commissioners have no authority to appropriate funds for the support of a private day nursery. §§ 3890, 8377, Rem.-Bal. 11-12:277.

DEAD BODIES

(See Coroners, 7; Undertakers, 1.)

DEAF, SCHOOL FOR

Salary of successor in school for deaf to begin at minimum and not at predecessor's salary. 91-92:5.

DEEDS, COMMISSIONER OF

State has no authority to appoint a commissioner of deeds in foreign countries. 03-04:179.

DEFECTIVE CHILDREN

- 1. Feeble-minded children to be committed to home for feeble-minded at county expense. 07-08:278.
- 2. A feeble-minded child of Indian parents who have not severed their tribal relations is not entitled to admission to the state institution for the feeble-minded. L. '13, ch. 173, § 2.

13-14:449, 09-10:23,

- 3. State school for defective youth open only to bona fide residents of state. 99-00:16.
- A minor epileptic is not eligible to school for defective youth unless otherwise defective according to statute.

03-04:107.

5. Counties to bear expense of clothing and shoes of children at defective school. § 2589, Bal. Code. 97-98:302.

DEFICIENCY CERTIFICATE

State auditor may not issue deficiency certificates. 01-02:410.

DELINQUENCY CERTIFICATES

(See Taxation.)

DELINQUENT CHILDREN

(See Juvenile Court; Schools, 335.)

DENTISTS

Dentists' certificates are to be filed with the county auditor under §§ 8417, 8418, 8420, 8422, Rem.-Bal., and not with county clerk under § 2544, Rem.-Bal.

15-16:4

DEPOSITIONS

(See Evidence.)

DESK SUPPLY FUND

Defined. L. '97, p. 205. 01-02:15

DISTRICT ATTORNEY

(See Prosecuting Attorney.)

DIVORCE

(See Fees, 20, 40.)

DOGS

License by Counties

Boards of county commissioners have no police power to impose dog licenses. Const., art. 11, § 2. 07-08:101.

DOMICILE

Defined.

01-02:25.

DONATION CLAIMS

(See Public Lands, 97-99.)

DRAINAGE AND DIKING DISTRICTS

(See Elections, 13, 14, 24; Taxation, 50.)

Drainage Assessments—Indian Lands— Validity

- 1. Drainage benefits assessed against land held by the United States in trust for an Indian patentee are void, but the drainage district has no power to cancel the assessments. Act of Congress, July 4, 1884.
- 2. Owners of property can pay one-half of their drainage district assessments in the same manner as provided for installment payment of general taxes without penalty of delinquency. L. '13, ch. 176, § 13, § 9219, Rem.-Bal. 13-14:423.
- 3. Assessments to pay interest coupons on drainage district bonds should be kept in separate funds and applied to the payment of the coupons for the year in which they become due according to their order of issuance. § 4170, Rem.-Bal. 13-14:519.

4. No rebates can be allowed on installments of drainage district assessments by payments on or before March 15, under the tax rebate law. L. '13, ch. 176, §§ 17, 31. § 9219, Rem.-Bal.

13-14:423.

Diking Districts

- 5. Accrued assessment on diking district to be paid by purchaser. L. '05, ch. 127. L. '07, ch. 74. 07-08:433.
- 6. Diking commissioners should own land in the district in which they seek election. 15-16:236.

DRUGS AND DRUGGISTS

(See Pharmacy; Intoxicating Liquors, 118.)

- 1. Sale of blue vitriol by grocers not a violation of the pharmacy act. L. '91, ch. 153, §1. 91-92:154.
- 2. The sale in original packages of strychnine brought into the state may be regulated by law without being an infringement of the interstate commerce clause. Rem.-Bal., §§ 2508, 8457, 8459.

EIGHT-HOUR LAW

(See Master and Servant, 7, 8, 10.)

- 1. No eight-hour law in the state (1897). 97-98:180.
- 2. Employees of road supervisors on county roads within the Act. L. '03, p. 51. 07-08:284.
- 3. Workmen specially employed removing noxious weeds within the statute. Op., April 22, 1911. 11-12:90.
- 4. Claims for labor on county work based on ten hours' work, though reported as of days instead of hours, are void. § 6575, Rem.-Bal. 11-12:48.
- 5. Employees of Western Washington Hospital for Insane not within the act. 97-98:158.
- 6. A public officer who wilfully employs a workman upon public work for more than eight hours in any calendar day, except in cases of emergency, would render himself subject to criminal prosecution. L. '99, ch.101, § 1. L. '03, ch. 44. §§ 2268, 2570, Rem.-Bal. 11-12:40, 48, 90, 13-14:487.
- 7. Capitol building employees within the act. § 3322, Bal. Code. 07-08:177.
- 8. Employees of municipalities other than manual laborers are not within the act. §§ 6572-6574, 6575-6577, Rem.-Bal. 07-08:40.

EIGHT-HOUR LAW-Continued

- 9. A public officer who wilfully employs workmen upon public work for more than eight hours a day, except in cases of extraordinary emergency, is guilty of malfeasance in office. § 6575, Rem.-Bal. 13-14:487, 508.
- 10. State or political subdivision thereof is within the law. § 5978, P. C. 09-10:198.
- 11. Does not apply to state employes at hatcheries. 99-00:53.
- 12. Claims for extra time to be prosecuted by claimants at their own expense. L. '03, ch. 44. 03-04:262.
- 13. Employment of female employees in excess of eight hours per day under guise of attendance on a school of salesmanship is Illegal. L. '11, ch. 37, § 1.
- 14. "Time register records" are admissible as evidence in prosecution of an employer for violating the eighthour law for women without being subject to objection as self-incriminatory.

 13-14:158.
- 15. Women employed in "mechanical or mercantile establishments." L. '11, ch. 37.

ELECTIONS

(See Auditor, County, 1; Indians, 11; Initiative and Referendum; Judges, Superlor, 1-4; Schools, 121-133.)

Elections—Ordering Election and Notice

1. Elections should be held though no nominations have been made.

07-08:271.

- 2. Notice of election for certain objects and "for strictly county purposes" held sufficient. 09-10:102.
- 3. Voting bonds for water works a special election requiring registration. 01-02:377.

Qualifications of Voters—Sex

4. Women not entitled to register prior to December 6, 1910. § 4766, Rem.-Bal. 09-10:238.

Qualifications of Voters-Indians

5. Indians not taxpayers but who are citizens of the United States are eligible to vote. Const., art. 6, §1. 15-16:319.

Qualifications of Voters-Residence

- 6. Thirty days continuous residence in the precinct is necessary prerequisite of voting.

 11-12:358.
- 7. State College students voting at Pullman city election are subject to domiciliary laws governing voters' qualifications. Const., art. 6, § 1

07-08:310.

- 8. Employe of United States government may qualify as resident. Const., art. 6, § 4. 03-04:26.
- 9. Persons residing in precincts subsequently merged into a federal military reservation are thereby disqualifled to vote. Const., art. 6, § 4.

01-02:380, 15-16:346.

- 10. One year's residence in the state necessary qualification. Const., art. 6, § 1. 07-08:506.
- 11. Laborers employed on military reservations not qualified voters.
 01-02:380.

01-02:380

12. Residence of public officers serving the state or nation to be in home county for purposes of voting.

97-98:348.

Qualifications of Voters—Property Qualifications

- 13. Ownership of land is a prerequisite to voting at a diking district election. § 4095. Rem.-Bal. 15-16:236.
- 14. Property qualifications for voter of diking district unconstitutional. Const., art. 6, § 1. L. '01, p. 284.

07-08:54.

Registration of Voters

- 15. Statement of exact age of voter not essential to valid registration. Op. Feb. 27-11. 11-12:227.
- 16. Registration books in fourthclass cities to be maintained. 07-08:413.
- 17. Registration of voters not modified by new primary law. § 12, ch. 118, L. '07; § 1, p. 414, L. '90. 07-08:257.
- 18. Incorporated towns of fourth class to open registration books whether voting population is 250 or less. §§ 4889, 4890, P. C. 03-04:155.
- 19. Registration in Chelan and Lakeside precincts indicated. § 1446, Bal. Code. 01-02:379.
- 20. Failure to appoint registration clerk does not invalidate election

ELECTIONS—Continued Registration of Voters

where total vote of precinct would not affect result. 09-10:102.

- 21. Registration of foreign-born voters who were electors prior to 1889 not required to produce naturalization papers. 97-98:344.
- 22. Registration in city districts of less than 250 voters. 91-92:218.
- 23. All expense of registration whether in urban or rural precincts to be charged against the county.

91-92:30.

- 24. Registration is not a prerequisite to voting at an election for diking commissioners. §§ 4095, 4096. Chs. 84, 139, L. '15. Op., Feb. 1, 1916. 15-16:236.
- 25. Port district election not an election requiring voting thereat to maintain registration. § 4771-2, Rem.-Bal. § 11, ch. 16, L. '15. 15-16:374.
- 26. Clerk of a city or town may be appointed registration officer for a part of a precinct outside the corporate limits of such city or town. §§ 4758, 4762, Rem.-Bal. 15-16:201.
- 27. Appointments of registration officers to vacancies are to be made with the statutory notices required under original appointments. § 5, ch. 16, L. '15.
- 28. Registration books in precincts outside incorporated cities may not be transferred from the appointed place of registration. §§ 4762, 4763, 4765, Rem.-Bal. Ch. 16, L. '15.

Nominations—By Political Parties in General

- 29. Defeated primary candidates may be nominated at convention under § 4931, P. C. 07-08:419.
- 30. Next highest candidate does not succeed on ineligibility of candidate elected. § 22, ch. 209, L. '07. 07-08:529.
- 31. Party polling more than ten per cent vote cannot nominate by convention. § 26, ch. 209, L. '07. 07-08:477.
- 32. One defeated at the primaries not prevented thereby from running on convention ticket. L. '01, p. 186, § 1, subd. 6. 07-08:249.
- 33. Person ineligible to vote at election by residence disqualification is not eligible for office. 03-04:295.

- 34. Properly qualified organization may nominate for justice of supreme court. 09-10:232.
- 35. "Independent Reform Party" not entitled to place on ballot, failing to nominate "full ticket." 97-98:345.
- 36. Nomination and election of United States senators should be made in the same manner as congressmen at large under the general election laws. §§ 4804-4843, Rem.-Bal. Act of Congress, June 4, 1914, § 2. 13-14:492.

Nominations-By "Sticker"

37. Nominee by stickers or writing in of name must pay the filing fee and return his election expense account. §§ 4830, 4834, Rem.-Bal. 11-12:336.

Nominations-Certificates of

- 38. Certificate of nomination to be filed with Secretary of State thirty days prior to election. 01-02:393.
- 39. Declination of nomination may be reconsidered within time fixed for filing certificates in first instance.

09-10:94.

40. Certificate of nomination by county convention filling a vacancy to show same was authorized by convention. § 1359, Bal. Code. 01-02:403, 405.

Nominations-Declarations, Filing of

- 41. Fees to be paid by candidates for unsalaried offices. 07-08:518.
- 42. Declarations to be considered as filed simultaneously and precedence determined by lot. 07-08:472.
- 43. Declarations of candidacy may not be accepted on the Monday following a Sunday, Sunday being the last filing day. \$\$4806, 4807, 4808, Rem.-Bal. 11-12:287, 07-08:480.
- 44. Filing of certificate of nomination of socialist labor party (1904).
 03-04:316.
- 45. Sunday being the last filing day for declarations of candidacy does not make the Monday following the legal substitute. §§ 4806, 4807, 4808, Rem.-Bal.
- 46. Disposition of state candidate fees payable to State Treasurer. § 5, ch. 209, L. '07.

Primary Elections—Declarations, Filing of

47. Secretary of State may not accept any declaration of candidacy ten-

ELECTIONS—Continued

Primary Elections — Declarations, Filing of

dered for filing more than sixty days prior to the primary. 07-08:75.

Primary-Nominations, Etc.

- 48. Primary election law construed. §§ 22, 33. 07-08:503.
- 49. Provisions of general election laws so far as practicable apply to primary. 07-08:517.
- 50. Primary law in its application to elections in third-class cities. § 6, Primary Law. 07-08:251.
- 51. "Two weeks" under § 3, Primary Law, defined. § 4790, Bal. Code.

07-08:256.

- 52. Party qualifications under Primary Election Laws indicated.
 07-08:129.
- 53. "Two weeks" as pertains to primary election law is determined by the usual rule of computing time. § 3, Primary Law. 07-08:135.
- 54. Parties whose candidates received ten per cent of the votes cast are entitled to separate primary election ticket. 07-08:98.
- 55. Cities not of the fourth class are within the primary law. 07-08:98.
- 56. Vacancy in legislature subsequent to session does not call for special election superseding primary law. §§ 6898, 4783, 4805, Rem.-Bal. Art. II, § 15, Const. 11-12:303, 305.
- 57. Eight or more candidates necessary for "second choice" in office of congressman-at-large. § 4822, Rem.-Bal. 11-12:318.
- 58. Nominations of county commissioners—nomination under primary law from entire county. 07-08:467.
- 59. "Total vote cast" to determine eligibility to participate in primary election defined as "highest vote cast for any office or proposition." §§ 4830, 4809, Rem.-Bal. 11-12:295, 306.
- 60. Primaries' elections are not "general elections" within the act requiring voting thereat in order to retain registration. Ch. 16, L. '15. 15-16:331.

Prlmary—Ballot

- 61. "Stickers" in primary construed.
 07-08:507.
- 62 "Stickers" are at primaries authorized. § 4952, P. C. 07-08:498.

- 63. Nomination under primary law may be made by stickers or writing in. 07-08:273.
- 64. When there are no contests for an office, candidates' names should appear nevertheless on primary ballot.
 07-08:272.

Election Day

- 65. Criminal statute closing saloons on "general election" days not extended by reference to primary elections. L. '91, p. 124. 07-08:313.
- 66. Primary election day is not a legal holiday. § 61, Rem.-Bal.

11-12:331.

Bnllots—Form und Contents (Voting Machines)

- 67. Constitutional amendment cannot be segregated upon the ballot but must be printed as provided by statute. § 3, ch. 42, L. '11. 11-12:337.
- 68. Candidates' priority upon ballot determined by the respective number of votes. § 1, ch. 101, L. '11. 11-12:337.
- 69. Initiative and referendum measures may not be used on voting machines unless ballot titles appear on the labels of such machines. §§ 2, 20, ch. 138, L. '13. Ch. 58, L. '13.

15-16:364.

Indication of Choice by Voter

- 70. A ballot marked X after the party designation and two candidates are to be voted for for a particular office and a candidate under another party designation is marked X for such office, only the names so marked will be counted.

 13-14:539.
- 71. A voter marking his ballot for a party vote, and then putting an X opposite the name of a candidate of another party for an office for which two must be elected, must also put an X after one of the names on his party ticket for the same office, otherwise he would lose one vote for that office. § 4899, Rem.-Bal.
- 72. The effect of a general party vote is nullified where a voter scratches his ballot as to a particular office and for such office votes should be counted for such candidates only as are designated by an X. § 4899, Rem.-Bal.
- 73. Cross in circle (V) votes whole ticket. § 1370, vol. 1, Bal. Code.

01-02:404, 408.

ELECTIONS—Continued

Indication of Choice by Voter

74. Only one choice to be indicated for United States senator. 09-10:230.

"Stickers"-Writing in

75. Nominee by sticker or writing in is the candidate of that party though he elects to have his name appear in column of opposite party. §§ 4843, 4893, 4828, Rem.-Bal. 11-12:339, 343.

- 76. Nomination for supreme court may be made either by stickers or writing in of names. §§ 4842, 4899, Rem.-Bal. Ch. 101, L. '11. 11-12:359.
- 77. Auditor is the proper officer to fill vacancy caused by the death of a presidential elector by issuance of stickers. §§ 4803, 4889, Rem.-Bal. Op., 13-14.
- 78. "Long and short terms" statement not necessary for council candidates. 07-08:401.
- 79. Change of name of a party properly made does not disqualify from appearing on ballot. 07-08:343.
- 80. The county auditor may in his discretion inquire into facts disqualifying a candidate for office and refuse to print his name on official ballot. § 4832, Rem.-Bal. L. 07, ch. 209, § 28.

81. Use of unauthorized election blanks prohibited. L. '97, pp. 47, 48.

97-98:300.

- 82. "Democratic ticket" to appear on ballots whether or not there is an actual ticket of such party. 97-98:345.
- 83. Deficiency of second senatorial ballot of 1898 indicated. 97-98:347.
- 84. Non-partisan judiciary ticket to be printed on separate ballot. Ch. 101, L. '11. 11-12:319.

Returns and Canvass

85. State canvassing board is not required to re-check precinct returns certified by county boards of canvassers. § 4828, Rem. 1915 Code.

15-16:363.

- 86. Vote cast by sticker for a candidate of an opposite political party to be counted as of the party in which sticker appears.

 07-08:501.
- 87. To be three-fifths of highest voted proposition, regardless of the nature of such proposition. 91-92:38.

Certificates of

88. Certificates of election or commissions to supreme court judges and insurance commissioner to be issued by Governor under § 422, Hill's Code. § 8986, Rem.-Bal. 11-12:370.

"Paid Advertisement"

89. "Paid advertisement" clause construed. § 29, ch. 209, L. '07. 07-08:444.

Precincts, Division of

90. Division of precincts of less than 300 voters to be at commissioners' discretion. § 1354, Bal. Code. 01-02:381.

- 91. Division of election precincts by county commissioners to be at statutory times only. §§ 1, 2, ch. 130, L. '07.
- 92. Precincts may not be altered so as to transfer persons from one legislative district to another except by legislature. 03-04:245.
- 93. New precincts in San Juan county may be established by county commissioners. §§ 369, 383, 1 Hill. 97-98:342.
- 94. Division of election precincts on petition or motion only to be had between the first Tuesday after the first Monday in November and prior to December first. Ch. 130, L. '07. \$4798, Rem.-Bal. 09-10:172, 11-12:389.

Precinct Committeeman

95. Precinct committeeman is not a precinct officer requiring payment of filing fee for candidacy. L. '09, p. 175. 15-16:328.

Offenses, Prosecution of

96. Duty of prosecuting attorney to prosecute for violations of law relating to publications regarding candidates. L. '07, ch. 209, § 29. L. '09, ch. 82, § 8. § 4832, Rem.-Bal. 18-14:527.

ELECTRIC LIGHT AND POWER COM-PANIES

(See Public Utilities, 33, 39.)

ENGINEER—COUNTY

(See Assessor, 1.)

1. Special engineer may be employed by county on the incompetency of the regular incumbent. § 3975, Rem.-Bal. 11-12:269.

- 2. Surveys of preceding county surveyor to be recorded. P. 135, L. '95.
- 3. County engineer may employ deputy. Ch. 160, L. '07. 07-08:476.

ENGINEER-COUNTY-Continued

- 4. Duties under ch. 160, L. '07, commencing when. 07-08:180.
- 5. County auditor to deliver to county engineer for filing all documents required by statute to be filed with engineer. § 4, ch. 160, L. '07.

07-08:106.

- 6. Office of county engineer should be kept open for transaction of business during the same business hours and days as other county offices. § 4062, Rem.-Bal. 13-14:25.
- 7. Not entitled to permanent deputy or assistant. 13-14:25.
- 8. County commissioners not empowered to employ engineer other than duly elected county surveyor.

01-02:209.

- 9. County engineer holding on April, 1907, not entitled to salary provided by Ch. 160, L. '07. § 25, art. II, Const. 07-08:99.
- 10. Entitled to hotel expense while away from county seat in performance of official duties. § 4063, Rem.-Bal.

3-14:131

- 11. No mileage allowed to county surveyor in 21st class counties. County commissioners not entitled to extra compensation for performance of routine duties. 99-00:144.
- 12. County engineer may engage in private practice. 09-10:99.
- 13. County commissioners have no power to require county engineer to pay into county treasury fees which he may properly receive in private capacity.

 13-14:25.
- 14. May accept private employment where it does not interfere with duties of office, but must install a clerk at his own expense, if the work takes him away from the office. 13-14:25.
- 15. "Actual traveling expenses" include board and lodging while away from county office. § 6, ch. 160, L. '07. 07-08:217.

EQUALIZATION-BOARD OF

Clerical help for state board of equalization allowed within sum of \$500.00 per year. 97-98:196.

ESCHEATS

(See Indians, 1; Public Lands, 74; Schools, 189; Taxation, 235, 263.)

ESTRAYS

Procedure under estray statute indicated. Chs. 23, 91, L. '05; ch. 230, L. '07. 07-08:246.

EVIDENCE—COMMISSION TO TAKE FROM FOREIGN COUNTRY

Letters rogatory or commission to take testimony from foreign countries to be executed same as taking of depositions.

97-98:107.

EXECUTION SALES—SHERIFF'S DEED

Indorsement

1. A sheriff's deed on an execution sale should be returned for indorsement to the clerk of the county issuing the execution. §§ 448, 449, 604, 544, 515, 578, 590, 615, Rem.-Bal.

11-12:311, 13-14:429.

Satisfaction of Record

2. Purchase on execution is a satisfaction of the judgment to the same extent as if the money were paid.

15-16:249.

EXEMPTIONS

(See Poll Tax, 14-17; Taxation, 153-169, 271-276, 345.)

EXPOSITIONS

(See Alaska-Yukon-Pacific Exposition; Commissioners, County, 24; Louisiana Purchase Exposition; Pan-American; World's Fair.)

EXTRADITION

(See Fees, 49.)

1. Extradition will lie for a misdemeanor. 03-04:302.

Officers

- 2. Clerk of police court not a "magistrate" qualified to take extradition affidavit, under Iowa law. 09-10:211.
- 3. "Agents" within § 7015, Bal. Code, synonymous with "guards." 01-02:306.
- 4. Expenses of extradition agents, including salaries, etc., are payable by the state and not by the county requesting the employment. § 2241, Rem.-Bal.

Contents of Requisition

5. Authenticated copy of foreign information alone not sufficient under authority of ex parte Hart, 63 Fed. 249. 07-08:51.

EXTRADATIION—Coutinued

Contents of Requisition

- 6. Proceedings against Cameron Lewis held defective. (Montana statutes examined.) 99-00:176.
- 7. Proceedings cannot be defeated by showing that crime charged by demandant state is not a crime in state in which demand is made. 01-02:208.
- 8. Proceedings against H. G. Clinse irregular. § 7170, vol. 2, Bal. Code.

01-02:99.

- 9. Process in proceedings against W. G. Armstrong examined and shown defective. 99-00:116.
- 10. Complaint in extradition proceedings of V. Nodine, defective, for failure to state ownership of alleged stolen property. 03-04:257.
- 11. General requirements of extradition procedure indicated. 99-00:9.
- 12. Requisitions for fugitives in foreign countries to be by president of the United States. 99-00:8.
- 13. Requisition in case of Francis Butler held fatally defective. 99-00:59.
- 14. Essentials of requisition indicated. 99-00:55.
- Requisition must charge crime sufficient in requisitioning etate. §5278, Rev. Stat. U. S. 09-10:211.

FAIRS-STATE AND COUNTY

1. County may appropriate for exhibit at state fair. § 3998, P. C.

09-10:59.

2. County commissioners may not conduct county fairs as county enterprises. § 3890, Rem.-Bal. 15-16:157.

FAIR (STATE) COMMISSION

Member of state fair commission may be secretary thereof on annual statutory salary. §§ 8122, 8124, P. C. 09-10:97.

FEES

(See Attorneys, 2; Banks, 13; Corporations, 11-21, 27-30, 42; Grain, 4; Health, 19; Insurance, 25, 38-41; Taxation, 85; Tide Lands, 7.)

Auditors, County

- 1. Two-dollar charge on general tax 01-02:314. sale not authorized.
- Marriage license—county auditor to collect fee payable to clerk; auditor to charge for taking affidavits in support of a marriage license; auditor not

- to collect for filing affidavite in support of marriage license. Sept. 3, 1909. § 3936, Rem.-Bal. 11-12:107.
- 3. Filing fee of one dollar for marriage certificate to be additional to li-09-10:78. cense fee.
- 4. Filing fees for conveyances of land to the state not a legitimate charge against the state. Op. Nov. 29, 1901. April 3, 1902.
- 5. Fifty-cent filing fee for conditional sale contracts under § 3936 suunder persedes 25-cent filing fee §§ 3671, 3936, Rem.-Bal. 11-12:335.
- 6. For filing map of first trap location, 25 cents. 07-08:280.
- 7. Uncertified carbon copies of records may not be supplied by auditor for his personal profit. 07-08:16.
- 8. County auditor not to charge for certified copies of deeds running to the state. § 4038, P. C. 09-10:70.

Cierks-Adoption Proceedings

- 9. Filing petition for adoption; a civil proceeding so far as filing fee is 07-08:387. concerned.
- No fee should be charged for entering an order of adoption. § 497. 99-00:126, 13-14:424. Rem.-Bal.
- 11. Adoption proceedings fees to conform to probate charges.

09-10:182, contra 07-08:387.

- 12. Adoption fees same as probate. Change of name petition, four dollars. 99-00:126.
- 13. Bastardy a civil proceeding requiring \$4.00 filing fee. Answer of garnishee defendant filed free. Filing of transcript on change of venue, \$6.00. Judgment dismissing garnishment proceedings filed free. Fees paid to county officers go into county treasury.

99-00:159.

Appearance

- 14. Petition to foreclose tax lien, \$2. 07-08:320.
- 15. Defendant having filed a joint appearance is liable for an additional appearance fee on a subsequent separate appearance. § 497, Rem.-Bal.

15-16:60.

§§ 1086-1103, 16. Insolvency under Rem.-Bal., is a "civil action or proceeding" within the law requiring \$4.00 filing fee. § 497, Rem.-Bal. 11-12:369.

17. Service accepted by defendant on plaintiff's pleadings does not avoid de-

FEES-Continued

Appearance

fendant's appearance fee under § 497, Rem.-Bal. 15-16:78.

- 18. No stenographers' fees should be charged to either plaintiff or defendant in a tax foreclosure proceeding. L. '13, ch. 126, § 4. §§ 9254, 9255, 9260, Rem.-Bal. 13-14:287.
- 19. Habeas corpus is a civil proceeding requiring the payment of initial statutory fee. § 497, Rem.-Bal. § 22, art. 1, Const. 11-12:49.
- 20. Appearance of county attorney in default divorce cases not an "appearance" within the act (fee bill clause). Subd. 2, § 2, p. 425, L. '93. 94-95:60.
- 21. Lien creditor appearing in receivership proceedings with special objections is liable for appearance fee. 11-12:103.
- 22. One jury and one judgment fee are sufficient for all proceedings in a given cause. 11-12:40.
- 23. A city must pay the same filing fees and make such payments at the same time as any other litigant would be required to do on appeals from a justice to superior court. § 4066, Rem.-Bal. 13-14:47, 483.
- 24. On appeal to the superior court from conviction in the police court of a first-class city the defendant is not required to advance either an appearance or a jury fee. L. '13, ch. 103, \$ 2; Const., art. 1, \$ 22. \$ 7522, 7523, 7526, 7700, 1919, 1920, 2227, Rem.-Bal.

13-14:483.

- 25. On appeal from justice's court, appellant not to pay defendant's appearance fee in advance. 97-98:140.
- 26. In an action by a private citizen under the "red light law," no filing fee is collectible, and in case of defeat the costs are taxable against the county, if there was reasonable ground for the action. L. '13, ch. 127, §§ 2, 3. 13-14:294.

Deeds, Etc.

27. Deeds and instruments conveying drainage district lands to a county are not subject to filing fees. § 4066, Rem.-Bal. Op., March 22, 1915. 15-16:112.

Garnishment

28. Garnishee defendant in superior court is an "adverse party" within the

- statute requiring appearance fee. §497, Rem.-Bal. 11-12:226.
- 29. Garnishment regarded as independent civil action requiring \$4.00 filing fee. § 2, p. 424, L. '93. Ch. 56, L. '93. 93-94:57.
- 80. Payment of transcript filing fee obviates subsequent garnishment or supplemental proceeding fees in justice of the peace court.

13-14:291, 15-16:308.

Judgment

- 31. Realty and not chattel mortgages only are subject to subd. 5, § 497, Rem.-Bal. (Judgment fee.) 11-12:37.
- 32. Order of dismissal after issue joined requires filing fee. 11-12:226.
- 33. Docket and judgment fees are not taxable against a complainant city in a criminal action. § 4, ch. 126, L. '13. 13-14:285, 485; 15-16:230.
- 34. Plaintiff in Interpleader action is exempt from costs. §§ 199-201, 497, Rem.-Bal. 15-16:248.
- 35. Judgment of non-suit does not waive statutory judgment fee of \$6.00.
- 36. Judgment fee is required in discharge of receivership proceedings not ancillary to a main case. 11-12:103.
- 37. Filing and appearance fees are collectible under confession of judgment. 11-12:103.
- 38. Motion to revive judgment is not a "new proceeding" requiring filing fee of \$4.00. 07-08:259.
- 39. The amount of the fee to be collected on default judgment depends on whether the court requires the taking of proof, if so, the fee is \$3.00; otherwise, \$2.00. \$§ 411, 498, Rem.-Bal.

13-14:75.

- 40. Entry of judgment in an application to modify a divorce decree, where the court retained jurisdiction, requires no additional judgment fee, but if jurisdiction in the original proceeding were not retained the same fee is chargeable as in a new action. §§ 468, 497, Rem.-Bal. 13-14:291.
- 41. The clerk of superior court should charge fee of ten cents per folio for making transcript of judgment and fifty cents for making the certificate. § 497, Rem.-Bal. 13-14:75.

FEES-Continued

Judgment

- 42. The fee chargeable for default judgment is the proper one upon the conversion of a mortgage foreclosure suit to an action for money in which there was no appearance by defendant. § 497, Rem.-Bal. 13-14:291.
- 43. On entry of judgments in the main action and in ancillary garnishee proceedings, but one judgment is chargeable. §§ 693, 704, Rem.-Bal.

13-14:291.

- 44. Docket fees are chargeable by the clerk of the county to which a case is transferred on change of venue. § 25, Rem.-Bal. 13-14:75.
- 45. No filing fees are collectible on supplemental proceedings.

13-14:291, 15-16:277.

46. On the filing of a decree on foreclosure of mortgage, which recited the appearance of defendant by answer, though there was no entry of appearance on the docket, the clerk was entitled under § 497, Rem.-Bal., to collect both a fee for such appearance and for filing the decree. 13-14:75.

Miscelianeous

- 47. Federal land fees collectible by county clerk under Federal and not state statutes are to be paid into county treasury. 26 Stat. at Large, p. 121. 03-04:222.
- 48. Clerk's fees for final proofs under Federal land laws to be accounted for to the county. L. '93, p. 184.

Extradition Certificates

- 49. County clerks cannot collect fees for issuing certificates required on applications for extradition, since they are a charge against the state and hence uncollectible under § 4066, Rem.-Bal. 13-14:47.
- 50. Platting fee of 25 cents per lot chargeable against property otherwise exempt from taxation. L. '03, p. 295.
- 51. The fee for service of a writ of restitution is \$1.50, but where it is both served and executed the fee is \$2.00. \\$\\$497, 820, Rem.-Bal. 13-14:517.
- 52. Clerk of court may not collect a fee for veterans' pension affidavit. §§ 1609-1616, Bal. Code. 99-00:155.

Licenses

53. Physician's license on "instruments provided by law" for which "no other fee is provided" requiring payment of 10 cents filing fee. § 6288, P. C. § 1, L. '03, p. 290. Amend. ch. 56, L. '07-08:70.

Probate Proceedings

- 54. Filing a petition to contest a nuncupative will admitted to probate requires contest fee of \$25.00. § 497, Rem.-Bal. 15-16:77.
- 55. Citation or notice of hearing of proof of a nuncupative will does not require the parties appearing pursuant thereto to pay contest fee of \$25.00 under \$497, Rem.-Bal., prior to the probate of such will. 15-16:77.
- 56. Probate proceedings are not proceedings under § 4, ch. 126, L. '13, requiring payment of stenographic fee. § 4, ch. 126, L. '13. 15-16:68.
- 57. Guardianship proceedings, except as to final accounting, are probate proceedings within §497, Rem.-Bal., controlling payment of fees. §1636, Rem.-Bal. 15-16:197, 03-04:341.
- 58. Appointment of administrator with the will annexed is a continuation of administration proceedings requiring no additional filing fee. 11-12:66.
- 59. A filing fee of \$3.00 should be collected from an administrator for different petition filed for the sale of the same real estate. § 497, Rem.-Bal. 18-14:564.
- 60. Petition to contest a will filed subsequent to act of 1903, but in probate proceedings instituted prior to said act, is subject to filing fee of act of 1903. L. '03, p. 293. 03-04:225.
- 61. Only one filing fee to be charged adverse parties petitioning severally for letters of administration in one case. § 497, Rem.-Bal. 11-12:126.
- 62. Proceedings under criminal insane act a civil rather than criminal proceeding so far as costs concerned.

 07-08:486.
- 63. On change of name \$3.00 fee as in uncontested judgment. P. 89, L. '07. 07-08:280.
- 64. Petition to sell real estate in proceedings prior to 1907 is \$3.00.

07-08:259.

FEES—Continued

Probate Proceedings

- 65. Petition to sell realty—fee collectible whether proceeding instituted prior to the act or not. L. '07, p. 91.
 07-08:307.
- 66. Filing fee of \$5.00 not chargeable on decree of solvency under nonintervention wills. 09-10:153.
- 67. An order appointing appraisers for purpose of appraising property for inheritance tax purposes is not a final account in settlement of decedent's estate and no fee should be charged for filing such order. 13-14:75.
- 68. In the probate of non-intervention will an order declaring solvency is not a final account in settlement of decedent's estate and fee of \$5.00 is not chargeable.

 13-14:75.

Jury

- 69. The defendant in an appeal from a verdict in a police court may demand a jury trial in the superior court without advancing the jury fee. 13-14:483.
- 70. Jury fee cannot be returned by county commissioners when, subsequent to payment, a jury trial is waived. § 1, L. '03, p. 50. 07-08:100.
- 71. Jury fees are not chargeable against a defendant pleading guilty before the jury has been empaneled and sworn. § 2227, Rem.-Bal.

15-16:208.

72. Jurors called but not serving are entitled to fees. § 4978, Bal. Code. 03-04:245.

Justices of the Peace—Appearance

- 73. The \$2.00 fee in a criminal proceeding resulting in conviction is to be taxed as part of the costs in the case in justice's court.

 15-16:114.
- 74. No fees are collectible in advance in criminal actions in justice's, court. 15-16:114.
- 75. Any appearance of plaintiff's attorney in justice's court entitles to the statutory attorney's fee. § 6636, Bal. Code. 07-08:59.

Appearance—Change of Venue

- 76. Fees in change of venue are collectible by the justice in whose court the suit is instituted. § 1, ch. 138, L. 15.16:190.
- 77. Change of venue does not require the payment of another filing fee

- in justice's court. § 1774, Rem.-Bal. Ch. 138, L. '15. 15-16:190.
- 78. A garnishment fee is collectible in proceedings before a justice by garnishee summons but not in case of the issuance of garnishment writs before or after judgment. §§ 1807-1822, 1886, Rem.-Bal., and §§ 1823-1846, as amended by L. '11, ch. 126.

11-12:82, 13-14:289.

Garnishmeut

79. Writs of garnishment issued by justice of the peace distinguished from procedure of §1864, Rem.-Bal. § 3, ch. 126, L. '11.

Marriage

80. Justice is not entitled to fees for solemnizing marriages. Ch. 138. §1774, Rem.-Bal. 15-16:114.

Transcript

81. Justice is entitled to transcript fee when made at the request of a private party. Ch. 138, L. '15. § 1774, Rem.-Bal. 15-16:114.

Sheriffs and Constables

- 82. Sheriff's return of "not found"—entitled to charge only mileage fee of ten cents per mile. 97-98:135, 01-02:195.
- 83. Sheriff's certificate copies in justice's courts, 50 cents, when made by himself 10 cents per folio, not less than \$1.00 in all. 11-12:308.
- 84. Sheriff's mileage fee chargeable from court house even though service is by a deputy in town of deputy's residence. 09-10:167.
- 85. Constable serving a military process not entitled to fees. § 1596, Bal. Code. 01-02:412, 03-04:26.
- 86. Sheriff's fee and mileage are properly taxable for serving justice's warrant. §§ 5163, 5173, P. C. 07-08:118.
- 87. Service of criminal warrants only authorizes sheriff's fee of 80 cents. \$\\$ 497, 4089, Rem.-Bal. 11-12:12.
- 88. Sheriff's mileage fee applies only to miles actually traveled in service of process. Ch. 56, L. '07. 07-08:348.
- 89. Constables are not entitled to fees for certifying complaint and notice. §§ 1761, 4089, 6530, Rem.-Bal.
- 09-10:180, 11-12:308, 15-16:291.
 90. Sheriff may collect copying fees for papers he is obliged to certify correct. § 497, Rem.-Bal. 11-12:91.

FEES-Continued

Sheriffs and Constables

- 91. Sheriff may advance his official expenses from office funds. L. '93, ch. 81, §§ 1, 2. 93-94:56.
- 92. Full schedule of sheriff's fees for uniform state practice indicated.

11-12:308.

93. Fees of sheriffs and clerks in state cases not payable by the state as being charges by already salaried officers against the state. 91-92:67.

Treasurer, County

94. Three dollar fee for deed does not apply to property sold by county, acquired previously under tax foreclosure proceedings. L. '99, § 26, p. 304.

03-04:45

15-16:368.

- 95. One charge only may be made for any number of descriptions in certificates of delinquency. 11-12:152.
- 96. Fee of three dollars each is chargeable by the treasurer in undivided realty. § 9269, Rem. Code.

Wltnesses

- 97. County officials as witnesses in another county not entitled to per diem—mileage only. 97-98:303.
- 98. Warrants for county witnesses in civil actions cannot issue except upon the approval of the county commissioners. § 3918, Rem. Bal. 15-16:244.
- 99. County officers testifying in behalf of the state outside of the county of their residence are entitled to witness fees. 15-16:286.
- 100. State employees testifying in behalf of the state in the county of their residence are not entitled to witness fees. §§ 497, 499, Rem.-Bal.
- 101. State chemist testifying in behalf of the state is not entitled to special expert witness fee. Op. May 23, 1911. §§ 497, 5460, Rem.-Bal.
- 11-12:111.

 102. Bacteriologists may be employed by food commissioner and are entitled to witness and mileage fees.

11-12:71.

15-16:286.

103. State agricultural chemist is not a salaried officer of the state inhibiting his collection of witness fees in criminal actions. L. '09, ch. 28.

11-12:71.

104. Witnesses from out of state entitled to mileage and per diem on reaching state line. 97-98:303.

Disposition of

105. Naturalization fees, except such as Federal statute allows the clerk, are to be accounted for to the Federal department. § 497, Rem.-Bal.

11-12:189.

106. Deputy county clerk may not retain fees for posting probate notices. §§ 4065, 4066, Rem.-Bal. 07-08:16

107. Fees to county clerk in his capacity of United States Land Commissioner not subject to state inspection.

09-10:207.

108. Fees of county clerk in land proof cases when allowed by law to be remitted to county treasury.

91-92:121.

109. Naturalization fees not accountable for to Bureau of Immigration to be deposited in county treasury. §§ 4003, 4004, P. C.

03-04:100, 09-10:192.

110. Fees earned by county officers extra-officially belong to the county if derived from his office. §§ 4003, 4038, P. C. 07-08:226.

FERRIES

(See Cities and Towns, 23, 24; Public Utilities, 1, 7.)

The licensing of ferries upon rivers forming the state boundary is in the jurisdiction of the state, but the issuance of the license is vested in the county commissioners. Letter June 9, 1911.

FINANCE

(See Budget Law; Deficiency Certificates: Funds.)

FINES-DISPOSITION OF

(See Fish, 136, 137; Food Laws, 11, 12.)

1. Fish fines to be credited to fish commission fund. § 5300, P. C.

07-08:173.

2. Justice hearing violation of city ordinances is de facto police justice requiring same depositing of penalties imposed as of police justice.

07-08:83.

3. General school fund is the beneficiary of fines not specifically disposed of by statute. L. '09, p. 194. 07-08:7.

FINES-DISPOSITION OF-Continued

4. Fines not otherwise disposed of by law to be credited to the "general school fund." § 113, p. 356, L. '97.

07-08:155.

- 5. Fines may not be collected or assessed by marshals. 07-08:509.
- 6. Fines not specifically disposed of by statute, are credited to the current state school fund. § 4606, Rem.-Bal.
 - 11-12:386.
- 7. Disposition of county fines to be into general county fund, §1113, Code 1881. 91-92:67.
- 8. Unappropriated county fines not to be transmitted to state but credited to county school fund. 97-98:198.
- 9. §§ 3335, 7376 and 7365, Bal. Code, and L. '99, p. 205, as to disposition of fish fines reconciled. 99-00:106.
- 10. Surplus of fees and motor vehicle fines are to be paid into the permanent highway fund only. L. '15, ch. 142, §§ 18-31. §§ 5879-14, Rem.-Bal.

15-16:145.

11. General school fund to be beneficiary of county fines collected, unless otherwise provided in the law under which said fines are imposed.

03-04:108.

FIRE LIMITS

Cities of third class may prescribe "proper regulations" for fire protection the same as first and second class cities. Subd. 18, § 3488, P. C.

07-08:59.

FIRE WARDEN

- 1. Deputy fire wardens may not collect compensation for the use of their own vehicles in discharge of their duties. 11-12:265.
- 2. House bill No. 348, 1901, § 7, is appropriation exclusively for per diem of deputy fire marshals. 01-02:42.

FISCAL AGENT

State fiscal agency violating statute subject to removal by governor

01-02:309.

FISH

(See Fines, 1, 9; Game; Hotels, 6; Oysters; Taxation, 174.)

- I. Jurisdiction
- II. Oysters and Ciams
- III. Licenses
- IV. Locations and Appliances
- V. Sales
- VI. Offenses
- VII. Hatcheries
- VIII. Officers

Legislation, General

- 1. §§ 43 and 58, ch. 31, L. '15, held not contradictory. 15-16:210.
- 2. § 4, p. 107, L. '90, not amended by L. '91, p. 134. 91-92:119.

I. Jurisdiction

- 1. "Person or persons" in § 181, L. '99, p. 205, defined. 01-02:271.
 - 2. "Rivers" defined. 99-00:170.
- 3. Fishing rights on Federal reservations not subject to state jurisdiction. 01-02:90.
- 4. Quillayute, Queets and Chehalis rivers classified as being in the "Grays Harbor district." 99-00:136.
- 5. "Shore points" must be indicated on approved map. 99-00:151.
- 6. "Mouth of rivers emptying into Puget Sound" defined. L. '99, p. 194, § 1. 01-02:321.
- 7. Fishing regulations of this state are enforcible against a resident of Oregon fishing in the Columbia River within the territorial limits of this state. 13-14:425.
- 8. Non-navigable lakes used as spawning ground are within jurisdiction of the state. 07-08:276
- Jurisdiction of state for regulation of permanent trap net locations on its side of Columbia River, exclusive except to Federal navigation acts.

07-08:262.

- 10. Water in front of tide lands open to fishery. 99-00:141.
- 11. Jurisdiction of the State of Washington and the United States over fisheries indicated. 07-08:375.
- 12. National and state jurisdictions concurrent in the matter of trap locations in navigable etreams.

07-08:484.

13. "Rivers" within the act preventing taking of salmon, etc., defined. § 5183, Rem.-Bal. 11-12:149.

FISH—Continued I. Jurisdiction

- 14. Jurisdiction, State and Federal, on Columbia River as related to fishing appliances indicated. 11-12:149.
- 15. Means of determining "stream ends" of rivers emptying into Sound suggested. 94-95:21.
- 16. Columbia River—Jurisdiction of Oregon and Washington defined as extending to mid-stream. 94-95:25.
- 17. Columbia River—Jurisdiction of State on Oregon boundary line. Concurrent with Oregon of offenses committed on river. 91-92:6.
- 18. Straits of Fuca not included within the "Waters of Puget Sound." Act of March 17, 1897. 97-98:192.
 - 19. "Rivers" defined. Act of 1897. 97-98:189, 191.

Private Rights of Fishing-Indians

- 20. Indians subject to State regulation of hunting and fishing. 99-00:168.
- 21. Indians subject to hook and line requirement in salmon fishery act. L: '99, p. 202, § 8. 01-02:60.
- 22. Indians of Squaxin Reservation subject to State game and fish license laws. 99-00:100.
- 23. Indian treaties do not affect jurisdiction of State over game and fish protection. 97-98:189.

Abatement of Nulsance—Obstructions —Pollution—Fishways

24. Dams may not be built above fish hatcheries to detriment thereof.

99-00:173.

- 25. State not liable for damages caused by hatchery dam erected by fish commissioner beyond the scope of his authority. 01-02:119.
- 26. Coal dust in trout stream a pollution of the stream within the act. § 7384, Bal. Code. 99-00:143.
- 27. United States Government reclamation dam not absolutely required to maintain fish ladders. 09-10:143.
- 28. Maintenance of fishway. "Food fish" defined. § 7385, Bal. Code. 07-08:483.
- 29. Fish dam on Spokane river. Owners must install suitable fishways. 07-08:327.

- 30. Screens obstructing the free passage of fish in a stream may be abated as a public nuisance.
 - 15-16:124.
- 31. Fish Commissioner has no special power to proceed against obstructions in navigable waters, 97-98:199.
- 32. Fish Commissioner to approve fish ladders or cause abatement by due process of law. L. '93, ch. 100, § 1. 97-98:150.

II. Oysters and Clams Oysters and Clams—General

- 33. Lease of oyster lands excludes private clam digging. 01-02:13.
- 34. Oysters and clams may be commercially worked on private lands without state license. L. '15, ch. 31, § 51.
- 35. Clam digging by any appliance is within the meaning of § 51, ch. 31, L. '15, as regards tonnage tax.

15-16:103.

- 36. Tonnage tax on clams is not a property tax upon the fish enforcible against a purchaser thereof. L. '15, ch. 31, § 51.
- 37. No license fees can be collected for the taking of oysters on other than state reserves. L. '15, ch. 31, § 41.

15-16:117.

III. Licenses General

- 38. No time limit on fisherman's license. 01-02:107.
- 39. Employment and not ownership of fishing appliance determinative of licensee. 01-02:60.
- 40. Dealers must pay license whether fish come to them from prior licensees or not. P. 300, L. '99. 99-00:215.
- 41. Salmon packing license does not exclude alien. 99-00:203.
- 42. Irregular licenses cannot be cancelled and uniform dates issued, with credit on unexpired terms, by fish commissioner. 99-00:127.
- 43. Properly licensed holder of fish location may prevent booming logs on his location. 99-00:99.
- 44. License to operate fish trap is not a contract between the holder and the state, precluding the state from imposing further obligations. 99-00:95.
- 45. Fisherman who sells catch of salmon in the same form as when taken

FISH—Continued III. Licenses General

from the waters is not required to pay the license fee specified for dealers other than canneries. Rem.-Bal., §§ 5213, 5211.

- 46. Canneries which operate leased net or trap locations and sell the salmon caught instead of preserving or dealing in them, are not required to pay the license fee prescribed by Rem.-Bal., § 5213.
- 47. A broker who effects a sale of fresh salmon between the taker and a third party would be liable for the license fee only in case his principal were liable and failed to pay. Rem.-Bal., § 5213.
- 48. An agent who effects a sale for parties engaged in catching salmon stands in the same position as his principal, and would not be required to pay a dealer's license fee. Rem.-Bal, § 5213.
- 49. Dealers in salmon caught beyond the boundaries of the state are subject to the dealer's license fee, unless such dealing would constitute a part of the interstate carriage of such salmon. Rem.-Bal., § 5213. 13-14:308.
- 50. The license fee for dealers in salmon applies to successive dealers who buy, sell and preserve them, but not to persons dealing in prepared salmon. Rem.-Bal., § 5213. 13-14:308.
- 51. License fee of one dollar per thousand of fish caught held to apply fractionally to catch of less than one thousand. § 5211, Rem.-Bal. 11-12:15.
- 52. Notice of transfer of salmon fishing license after twenty days may be accepted. § 1, ch. 9, L. '93. 94-95:4.
- 53. Cannery license to be determined on basis of business for the year preceding. 97-98:193.

Aliens

- 54. British Columbia Indians not allowed to fish in American waters.
- 55. Aliens are not prohibited from catching crabs or shell fish by an act declaring it unlawful for them to catch salmon or other food fish for sale. Rem.-Bal., § 5203. 13-14:387.
- 56. Aliens who have not declared their intention to become citizens can-

- not be employed to operate nets and appliances for catching food fish in the waters of the state. Rem.-Bal., § 5203. 91-92:213, 13-14:315.
- 57. Fishing licenses provided under subdivision (e), § 35, ch. 120, L. '13, and no other may be issued to non-resident aliens. 13-14:126.
- 58. Fishing and dealing in fish distinguished in reference to aliens. § 5213, Rem₄Bal. 11-12:250.
- 59. Aliens incapable of citizenship not entitled to license. L. '07, ch. 247. 07-08:481.
- 60. Fish wheel license not issuable to non-resident. § 1, act of Feb. 7, 1893. Vol. 1, Op., p. 199. 95-96:25.
- 61. Shell fish may be taken for commercial purposes by an alien from his own lands, but not from state lands. L. '15, ch. 31, § 58. 15-16:117.
- 62. Aliens cannot take food fish for sale or profit from the waters of the state. L. '15, ch. 31, § 58. 15-16:117.
- 63. Aliens may not fish for oysters and clams for commercial purposes on state lands. L. '15, ch. 31, § 58.

15-16:117.

- 64. Alien as employee of fisherman prohibited. L. '91, p. 171, § 1. 91-92:213.
- 65. Mere intention to become a citizen on attaining majority does not qualify alien for fishing certificates. L. '91, ch. 137, § 2. 91-92:195.
- 66. Fisherman may act as agent of licensee. § 3, act of March 16, 1897. 97-98:169, 174.
- 67. License to aliens and non-residents of state prohibited, when. § 3, March 16, 1897 (salmon). 97-98:163.
- 68. Taking game fish in the waters of Puget Sound is unlawful except by holder of duly issued license. L. '13, ch. 120, § 35.
- 69. A trap location for which a license has been issued may be abandoned and a new location made without taking out a new license. Rem.-Bal., §§ 5191, 5211. 13-14:520.
- 70. Purchase of fish on Washington side of Columbia river to be taken to Oregon side for packing requires payment of Washington license.

01-02:69, 03-04:308.

FISH—Continued Appllances

- 71. Gear license not operated by licensee dispenses with individual license for such employer. 01-02:271.
- 72. No license is required for a device used as a lead in connection with traps or seines as part of the fishing gear.

 13-14:456.
- 73. The use of dip nets cannot be licensed under drift net provisions of the Fisheries Code, in the absence of a statute covering dip nets. Rem.-Bal., § 5224.
- 74. Sec. 5211, Rem.-Bal., furnishes ample authority for issuance of a license for a pound net designed for herring fishing.

 13-14:103.
- 75. License fees for gill nets and set nets apply to all kinds of fish caught by such appliances. L. '15, ch. 31, §§ 51, 52.
- 76. Neither an original nor a renewal license may issue for a smelt or herring pound net. L. '15, ch. 31, § 43.

Cannerles

- 77. License of \$100 per thousand applies to yearly and not to monthly catch. 01-02:273.
- 78. Licensed corporations are not compelled to take out individual food fish licenses. L. '99, p. 194. 01-02:246.
- 79. License fee per thousand does not apply to fraction of thousand.

01-02:245.

- 80. Receivership does not change basis of computation of packing license. 01-02:109.
- 81. Salmon caught and delivered in the State of Washington but canned in Oregon subjects Oregon canneries to provisions of license requirements. Act of March 13, 1899, § 7. 01-02:69.
- 82. When cannery may be classified as a "new cannery" for purposes of packing tax. 01-02:399.
- 83. Fish taken in cannery trap on owned or leased sites are not subject to the tonnage tax under L. '15, ch. 31, § 51.
- 84. Freezing plants operated for others are not subject to the tonnage tax prescribed in L. '15, ch. 31, \$51. 15-16:100.
- 85. Salmon pack in excess of 100,000 not liable to extra tax. 01-02:371.

86. The license fee prescribed by Rem.-Bal. Code, § 5213, for dealers in salmon does not apply to canneries. Rem.-Bal. §§ 5213, 5233. L. '99, ch. 117. L. '05, ch. 170. L. '07, ch. 247.

13-14:246.

- 87. Change of ownership of a fish cannery after the season's pack constitutes it a new cannery and its license fee is governed by the "new cannery" rate and not by the amount of the previous year's pack, under Rem.-Bal., § 5233.
- 88. License to salmon canneries does not include packing fresh fish. L. '07, p. 685, § 5. 07-08:390.
- 89. Canning of fish caught beyond the three-mile limit not prohibited. L. '15, ch. 31. 15-16:335.

Food Fish Taken for Private Use

- 90. Persons residing in this state may lawfully take fish from the waters of Chambers creek in Pierce county by any means and at any time for the consumption of themselves or families. Rem.-Bal., §§ 5183, 5187. L. '11, ch. 104.
- 91. Food fish may be caught by nets in streams above tidewater for the use of the taker and his family, the prohibition against nets applying only to game fish. L. '13, ch. 120, § 46. Rem.-Bal., § 5183.
- 92. One taking food fish for the consumption of himself or family by the use of a net or fixed appliance must obtain a license from the fish commissioner. Rem.-Bal., §§ 5183, 5191.

13-14:221.

93. The Game Code of 1913 does not prohibit the taking of salmon at any time for consumption by the taker and his family. Rem.-Bal., §5183. L. '13, ch. 120, §35. 09-10:164, 13-14:219.

Disposition of Llcense Fees

93½. Disposition of oyster dredge licenses: To be paid to State Treasurer in absence of special statutory distribution thereof. L. '99, ch. 117, § 11.

01-02:7.

IV. Locations and Appliances Sites and Location—Priority

94. Flume diverting water to the deprivation of lower riparian owners illegal. 01-02:85.

FISH—Continued Sites and Location—Priority

95. Rights of upland owners of meander river—no prior fishery rights. 97-98:199.

Appliances-What Constitutes

- 96. Net trap as a "fixed appliance" defined. 99-00:179.
- 97. Set nets are "fixed appllances" within the act. 99-00:140.
- 98. Pound nets constructed with anchors are subject to same provisions as "pile" nets. 99-00:99.
- 99. Pound nets established prior to 1893 must be changed to conform with existing statutes. 99-00:53.
- 100. Set net included within "other fixed appliances." L. '09, ch. 77, § 2. 09-10:134.
- 101. Fish nets in the possession of an officer, which had been theretofore selzed for illegal use, cannot be destroyed by him but are subject to forfeiture and sale under court proceedings. Rem.-Bal., §§ 5184, 5185.

13-14:397.

102. An invented device for producing air bubbles beneath the surface and used as a lead in connection with traps or purse seines for taking food fish is not an illegal contrivance. Rem.-Bal., §§ 5191, 5194, 5211, 5224.

13-14:322, 456.

- 103. A pipe line employed as a device in producing an air lead cannot be operated in water having a greater depth than sixty-five feet at low tide. Rem.-Bal., § 5183.
- 104. A fixed air lead attached to a purse seine should be anchored in such manner that no part of it will ever be operated in water having a greater depth than sixty-five feet. 18-14:456.
- 105. Unless a pound net is designed for the taking of salmon, or is suitable for that purpose, it is not unlawful to use web the mesh of which are less than three inches stretched measure in construction.

 13-14:103.
- 106. Use of pound nets authorized, and rights of such grantees Indicated. L. '07, ch. 247, § 1. 07-08:375.
- 107. Lights on fixed appliances requisite only upon navigable channels. L. '93, § 5, p. 16. 93-94:36.

- 108. Fixed appliances may be moved from one point in river to another without consent of fish commissioner. 94-95:20.
- 109. Fixed appliances on Skagit river—status of. 97-98:163.
- 110. Set nets not a "fixed appliance" within Act of 1897, § 1 (Salmon Fishing License Law). March 16, 1897, § 1. 97-98:157.

V. Saies

Marketing and Sale

- 111. British fishermen not entitled to market catch in State of Washington. 01-02:213, 218, 219.
- 112. "Game fish" imported from Alaska may not be sold in this state.
- Rem.-Bal, § 5379. 11-12:76. 113. No prohibition of sale of salmon caught on Quiniault Indian reservation. 03-04:45.
- 114. Owner of artificial fish propagation place may propagate fish therein but cannot offer the product for sale during "closed" season. 99-00:85.
- 115. Section 5213, Rem.-Bal., refers exclusively to salmon and does not apply to persons who sell fish other than salmon.

 13-14:103, 398.
- 116. "Wholesalers" under L. '15, ch. 31, § 51, are handlers of fish in considerable quantities. 15-16:100.
- 117. Salmon sale prohibition applies to salmon taken from Columbia river and tributaries. Bal. Code, § 7377.

97-98:270.

118. Peddlers about the streets not within the statute. L. '99, p. 200, § 7.

VI. Offenses

Offenses

119. Infractions of law governing depth for fishing appliances to be prosecuted by prosecuting attorney on complaint of fish commissioner.

99-00:125.

120. Failure to mark license number on boat or nets a misdemeanor.

97-98:173.

Seizure of Gear

121. Seized appliances to be sold by sheriff on defendant's inability to pay fine. L. '97, p. 218, § 6.

01-02:61, contra 01-02:84.

FISH—Continued Seizure

122. Condemnation of unlawful fishing gear—seizure to be in nature of condemnation proceedings. 97-98:163.

Inspection

123. Salmon imported from British Columbia without statutory label or brand a violation. 2 Bal. Code, § 7177.
99-00:208.

VII. Hatcheries

Private Hatcheries

124. Non-meandered lake gives owner right to resist trespassers.

99-00:85.

125. Owner of lake may stock fish therein and sell the product thereof.
01-02:411, 423.

126. Grant of private right of fishery may be made by the state. 07-08:375. 127. Private fish hatcheries may be established. Bal. Code, \$7390. 07-08:334.

VIII. Officers

Commissioners and Deputies

128. Fish commissioner and deputies governed by the general laws relating to attendance of witnesses, etc.

99-00:124.

129. Commissioner has no authority to appoint deputies serving without pay and for private individuals.

99-00:53.

130. The fish commissioner and his deputies have authority to administer oaths on claims of persons furnishing supplies to the fisheries department. Rem.-Bal., §§ 5223, 8354. 18-14:286.

131. Deputy fish commissioner's bond to be filed in office of fish commissioner. 97-98:199.

132. Failure to make monthly report of fish traps, etc., and number of fish caught constitutes a misdemeanor. Rem.-Bal., §§ 5211, 5227. 13-14:540.

Fish Commissioners—Salaries and Expenses and Fines

133. Salaries of deputies under insufficient appropriation—to be compensated by legislative relief. 01-02:43.

135. Expenses of special employees of fish department authorized.

01-02:365.

136. Section 5219, Rem.-Bal., relating to the disposition of fines for violation

of fishing law applies to Rem.-Bal., § 5186, but does not apply to Rem.-Bal., § 5199 and 5200. Rem.-Bal., § 5186, 5199, 5200, 5219. 13-14:502.

137. Right of deputy fish commissioner to one-half of fines for violating fishery law abolished by L. '99, § 13. § 21, ch. 117.

138. Commissioner's traveling expenses properly chargeable against fish commission fund. 97-98:199.

FOOD LAWS

Adulteration

1. Rice coated with glucose as a preservative, and which the consumer is warned to remove, not per se an adulteration. Rem.-Bal., § 5455. 11-12:159.

Commissioners

2. Dairy and food commissioners must publish monthly reports of adulterations. L. '07, ch. 211, § 15.

07-08:148.

Inspection

3. Food commissioner has authority to inspect small as well as large dairies. Rem.-Bal., § 5448e. 11-12:74.

Labels and Brands

- 4. Labels of "Process Butter" must be printed in plain letters. L. '99, ch. 43, § 30. 07-08:234.
- 5. Substitutes of butter wrappers of different brands prohibited. Rem.-Bal., § 5447-d. 11-12:157.
- 6. Manufacturers only are entitled to butter trade brand. Rem.-Bal., §5447d. 11-12:157.
- 7. Name and address of a manufacturer need not appear on butter wrappers. Rem.-Bal., § 5447d. 11-12:157.
- 8. Misbranding evaporated milk cans prohibited. L. '07, ch. 211. 07-08:443.
- 9. Misbrand applies only when "state, territory or country" of manufacture is misrepresented. L. '07, ch. 211, § 4. 07-08:175.
- 10. Manufacturing under fictitious firm name a misbranding. L. '07, ch. 211. '07-08:431.

Prosecution and Disposition of Fines

11. Requirements for successful prosecution under the act indicated.

99-00:119.

12. Collection of fines, disposition thereof and proceeding before justices

FOOD LAWS—Continued Prosecution and Disposition of Fines

of the peace for violation of the Pure Food Law indicated. Rem.-Bal., §§5463, 5465. 11-12:52.

13. No appropriation for payment of costs in criminal actions to enforce Pure Food Law. L. '01, p. 194.

03-04:173.

Dairies-License

14. Dairies of not more than two cows in first-class cities are not required to be licensed, except sale license of \$1.00. Rem.-Bal., \$5446 (9).

FOREST COMMISSIONERS

The state forest commission has power for protective purposes, either alone or in conjunction with others, to construct telephone lines into timbered areas and to permit settlers to connect with the lines. L. '11, ch. 125.

13-14:418.

FOREST FIRES

The extinguishment of forest fires on private lands by state fire wardens is a voluntary act for which the landowner cannot be required to reimburse the state. Rem.-Bal., §§ 5217-1 et seq. 13-14:516.

FRANCHISES

(See Highway Commissioners, 5.)

FRUIT INSPECTOR

- 1. County inspector of fruits cannot charge county with traveling expenses. L. '99, ch. 127, § 1. 01-02:193.
- 2. County commissioners no authority to limit days in which fruit inspector shall be employed. L. '99, p. 246.
 01-02:225.

FUNDS

(See Cities; Counties; Game, 63-65; Horticulture, 7; Licenses, 3; Public Lands, 101, 102; Schools, 14-29; Tide Lands, 14-18.)

- 1. All moneys collected by any state institution to go to State Treasurer. L. '07, p. 179, § 1. 07-08:178.
- 2. "General Fund" referred to in L. '15, ch. 186, § 2, refers to general fund created by the act of 1890, and "current expense fund" in same section means the current expense fund created by the act of 1897. L. '15, ch. 186. L. '97, ch. 84, §§ 1, 3. Rem.-Bal., §§7685, 5181.

Borrowing by One Fund From Auother

3. Borrowing by one fund from another prohibited by constitution.

97-98:204.

Deposits of State Money-Security

4. Street railroad bonds cannot be accepted in lieu of surety bonds as security for deposits of state moneys. Rem.-Bal., § 5066. L. '09, ch. 93, § 21. L. '11, ch. 117.

Officers-Deposit of Collected Moneys

- 5. Ch. 30, L. '11, amend. § 8351, Rem.-Bal., relating to the deposit of collected funds by public officers construed. 11-12:33.
- 6. Change of rate of interest on public indebtedness, no retroactive effect. 93-94:11.

GAME FISH

(See Game.)

GAME

- I. Nature and Extent of Law
- II. Warden and Commissioners— Jurisdiction—Compensation
- III. Protection and Regulation
- IV. Licenses
- V. Method of Hunting and Fishing
- VI. Offenses
- VII. Funds

(I) Nature and Extent of Law

- 1. Laws of 1911, ch. 50, regulating black bass and perch fishing is impliedly repealed by L. '13, ch. 50, §§ 41, 42.
- 2. Permits for the propagation of game birds and animals, together with authority to sell or ship them, may be issued without charging a fee or requiring a bond. L. '13, ch. 120, § 21.
 - 13-14:200.
- 3. No fees can be charged for the permit to collect nests, eggs, etc., of game birds for scientific purposes. L. '13, ch. 120, § 14.
- 4. The Game Code of 1913 authorizing the collection of game birds and animals, and nests and eggs, does not conflict with L. '03, ch. 134, which applies to wild birds and exempts game birds. L. '13, ch. 120, §14. Rem.-Bal., §§ 5345-5351.

GAME—Continued

(I) Nature and Extent of Law

- 5. Section 1, ch. 90, L. '11, does not repeal § 2, ch. 222, L. '07. Op., Nov. 3, 1909.
- 6. Only trout and the larger food fish protected by law. 97-98:171.
- 7. "Herein" as used in §10, House bill No. 106, held to refer to entire act. 03-04:200.

(II) Warden and Commissioners—Jurisdiction

- 8. "Ocean beaches" apply only to beaches fronting on open waters of Pacific ocean and Straits of Juan de Fuca. Ex. Sess. '09, ch. 12, § 4. 09-10:175.
- 9. Chapter 120 of Laws of 1913 covers the same subject-matter as §§ 5318 to 5322, inclusive, Rem.-Bal., and repeals the same, and the office of state game warden and chief deputy state game warden as provided in said sections are abolished.

 13-14:103.
- 10. Have authority to employ a county official as clerk who is already drawing a salary, and pay him for his services if the duties of the two positions are not incompatible. 13-14:200.
- 11. Has no authority to appoint one of its own members clerk and pay him a salary under § 2334, Rem.-Bal. L. '13, ch. 120, § 6.
- 12. The county game commission has no authority to appoint one of its own members county game warden. L. '13, ch. 120, § 2. Rem.-Bal., § 2334.

13-14:200.

- 13. Members of a county game commission are appointed for no definite term and are removable at the pleasure of the officer appointing them. L. '13, ch. 120, § 2. 13-14:200.
- 14. The park board of a city cannot sell to an individual to be transported abroad elk in its possession without the consent of the state game warden or the county game commission. L. '13, ch. 120, §§ 14, 21, 30, 33, 37.

05-06:438, 13-14:383.

Compensation-Game Commission

15. The chief game warden can legally pass upon and approve vouchers for expenses in connection with administration of his own office and that of chief deputy game warden. L. '13, ch. 120, §§ 2, 3. 13-14:171.

- 16. An incumbent of the office of chief game warden, holding under appointment by proper authority, whether lawfully or not, is a de facto officer whose acts are valid and binding.

 13-14:171.
- 17. Bills and claims for salaries and expense incurred under the provisions of the Game Code are audited and paid as other county claims, but the determination of their necessity rests with the game commission. L. '13, ch. 120, § 34.
- 18. Traveling expenses of members of county game commissions in attending meetings or in inspecting hatchery and game preserve sites are not allowable. L. '13, ch. 120, § 34.

13-14:200.

- 19. County game commission members are not entitled to compensation for their services. L. '13, ch. 120, § 34. 18-14:200.
- 20. Salary and expenses of a county game warden transferred to another county on official business are payable from the game fund of the county where the work is done. L. '13, ch. 184, and ch. 120, §§ 15, 16, 34, 2.

13-14:200.

- 21. The county game warden or special deputy is entitled to allowance for maintaining an office at. county seat, necessary expenses incurred in traveling, and any other expenses which are incident to the office. L. '13, ch. 120, § 34.
- 22. Violation of salmon fishery act does not entitle deputy county game warden to one-half of fine as compensation. 01-02:9.

Game Warden and Commissioners

- 23. County game warden is an appointive and not an elective officer. Const., art. II, § 5. Rem.-Bal., § 5323. 11-12:108.
- 24. County commissioners may not reappoint one to the game commission who has been removed by the state game warden. Rem.-Bal., § 5395-2.

 13-14:200, 15-16:336.
- 25. Game warden as appointive office being abolished incumbent may be appointed deputy sheriff and paid from game protection fund. 07-08:337.
- 26. Appointment of game warden by commissioners obligatory on petition

GAME—Continued Game Warden and Commissioners

of 100 taxpayers. Bal. Code, vol. 2, § 7363; L. '01, p. 281, § 6. 01-02:97.

27. County game warden must bear the expense of defending a quo warranto proceeding against himself.

15-16:63.

- County game commissioners are not authorized to employ legal counsel other than the county attorney. Rem .-Bal., §§ 5116, 3961-2-3. 15-16:63.
- 29. Have not power to sell a launch in use for game protection purposes; that power resides only in the county commissioners. L. '13, ch. 120. Rem .-Bal., § 3890. 13-14:200, 414.
- 30. A launch belonging to a county game commission cannot be sold without strictly complying with the statute governing sale of county property. Rem.-Bal., § 3841. 13-14:414.
- 31. A deputy county game warden is not entitled to fees for making arrests but may properly be allowed necessary traveling expenses in discharging that duty. L. '13, ch. 120, §§ 6, 7, 17, 34. 13-14:200, 475.

(III) Protection and Regulation

- 32. Killing of quail lawful, when. L. '01, p. 234, § 2. 01-02:243.
- 33. Trout closed season, L. '95, p. 334, not repealed by ch. 77, L. '09. 09-10:64.
- 34. The open season for blue grouse west of the Cascade mountains is restricted to the last fifteen days of September. L. 13, ch. 120, § 25. 13-14:179.
- 35. There is no closed season within a United States military reservation. 13-14:174.
- 36. The county game commission has no authority to throw open or remove restrictions placed upon lakes and streams by the county commissioners under L. '11, ch. 90, § 4, during the period when such lakes and streams are closed. 13-14:200.
- 37. The county game commission has authority to purchase and maintain such conveyances, appliances and equipment as are necessary to properly enforce the law, and to pay for the same out of the fund available in the county game fund. 13-14:200.
- 38. The equipment such as launches, etc., purchased by the county commis-

sion under the old act for use of game protection should be turned over to the county game commission to be used by them for the same purpose. (See preceding note.) 13-14:200.

39. Deer hunting in Island county during November prohibited.

09-10:115.

40. The closed season for blue grouse in the counties in western Washington extends from the first day of December to the first day of September of the following year. L. '13, ch. 120, § 25. 13-14:179, 518.

Preserves and Hatcheries

- 41. The county game commission has authority to lease or purchase sites for the construction of trout hatcheries under subd. 3 of § 4, L. '13, ch. 13-14:200.
- 42. Game commission may reduce the area of a game preserve established under the act of 1913. L. '13, ch. 124, § 4, subd. 7. L. '15, ch. 151, § 8.

15-16:168.

43. Game preserves existing under subd. 7, § 4, ch. 120, L. '13, are not abolished by § 8, ch. 151, L. '15.

(IV) Licenses

- 44. License required for hunting on land owned by licensee.
- 45. County hunting license valid only in county of its issuance. 03-04:120.
- 46. An alien is entitled to a hunting and fishing license, regardless of whether he has a prior license to carry firearms. 13-14:144 and 126.
- 47. Soldier residing within a United States military reservation hunting in a county outside the reservation should have a state or county license as provided in subd. (a) or (b) of § 35, ch. 05-06:159, 13-14:174. 120, L. '13.
- 48. County auditor issuing hunting and fishing license to alien has no authority to write on said license that it grants holder no authority to hunt. L. '13, ch. 120. 13-14:126.
- 49. Hunting on government reservation may be without state license.

03-04:313.

50. Granting a hunting and fishing license to an allen implies nothing except that the license shall be subject to the penalty under the game law

GAME—Continued (IV) Licenses

unless he pays the license fee. L. '13, ch. 120, § 35. 13-14:126.

51. Valid only in county of issuance. 09-10:72.

(V) Method of Hunting and Fishing

52. The Game Code adopted by the legislature in 1913 (Ch. 120, L. 1913) does not repeal the law providing for open season for deer on islands during the month of October in each year. L. '07, ch. 222, § 2. L. Ex. Sess. '09, ch. 12, § 1. L. '11, ch. 90, § 1.

13-14:161, 09-10:115, 11-12:119.

- 53. The hunting of deer with dogs being declared a gross misdemeanor without prescribing any penalty, the offense is subject to the penalty prescribed by the Criminal Code. L. '13, ch. 120, § 23. Rem.-Bal., § 2267.
- 54. Section 3, act of 1897, not repealed by act of 1903 (hunting deer with dogs.) 03-04:305.
- 55. Deer hunting with dogs at any time prohibited. L. '09, ch. 90, § 1. 11-12:129.
- 56. Shooting ducks from power boat prohibited by § 6, p. 96, L. '03, impliedly repealed by § 5, p. 45, L. '09 (Ex. Sess.). L. '03, p. 96, § 6. L. '09, p. 45, § 5.
- 57. Hunting with dogs under § 3, p. 278, L. '99, not repealed by Laws Ex. Sess. '09, ch. 12. 09-10:126.

(VI) Offenses-Prosecution of

- 58. Game warden to complain to prosecuting attorney. 01-02:121.
- 59. An ordinary gun used in the ordinary manner is not subject to confiscation when found in the possession of one who has violated the provisions of the Game Code. L. '13, ch. 120, § 4, subd. 6, 12, 24.
- 60. Costs of prosecutions for violating the game laws should be paid from the general fund of the county and not from the game fund. L. '13, ch. 120, §§ 15, 16, 34. 13-14:327, 200.
- 61. County game wardens have no claim to any portion of fines secured from game or fish law violations.

 07-08:9.

62. One-half fee to informer repealed by §§ 12, 13, Laws of 1903. 07-08:520.

(VII) Funds

- 63. The board of county commissioners has no control over the county game fund and cannot transfer it to any other fund.

 13-14:200.
- 64. Control of moneys in the game protection fund and of the equipment used for protection purposes, passed from the county commissioners to the county game commission on the taking effect of the game code of 1913. § 5327, Rem.-Bal. L. '13, ch. 120, § 53. 13-14:200.
- 65. Court costs taxable in criminal cases under the game code do not pass to the game fund under the allotment of "fines and costs", the term merely relating to special costs collected by the game officers in the pursuit of their duties. L. '13, ch. 120, §§ 2, 5, 15, 16, 7, 34, 49. 13-14:200.

GARNISHMENT

(See Fees, 13, 28-30, 43, 78, 79.)

GAS

(See Public Lands, 5, 8, 10, 11, 66, 132; Tide Lands, 20, 25.)

GEOLOGICAL SURVEY, BOARD OF

To audit and allow all germane claims. 01-02:114.

GIRLS, INCORRIGIBLE

Board of Control has no authority to transport or maintain incorrigible girls at any other place than Chehalis. § 8955, Rem.-Bal. 11-12:120.

GOVERNOR

(See Public Lands, 93.)

- 1. Lieutenant governor succeeding to the governorship, not authorized to appoint a lieutenant governor to himself.
- 2. Nominations by governor's predecessor may be withdrawn from senate's consideration any time prior to senate's action thereon. 97-98:104.

GRAIN

(See Taxation, 128, 177, 181, 183, 229.)

Inspection

1. Grain weighed at an interior inspection point is not to be re-weighed at terminal point. L. '11, ch. 91.

11-12:317.

GRAIN—Continued Inspection

- 2. Claims against the state to be audited and allowed even where no appropriation is made to pay the same. (Reversed J. J. Rippetoe v. Cheetham, 17 Wash. 483.) 97-98:71.
- 3. Grain received at West Seattle not considered as at Seattle, a designated inspection point, but to be so designated by inspector.

 94-95:45.
- 4. Grain inspection fee of \$5.00 for each scale inspected authorized. §§ 19-20, Inspection Act. 99-00:188.
- 5. Certification of indebtedness not to be issued for claims against the state does not apply to grain inspection claims. 97-98:195.
- 6. Inspection of oats on dock during transit from Oregon to Alaska not requisite. 01-02:364.
- 7. Grain enroute to the Orient but unloaded and stored in Washington warehouses is subject to inspection.

03-04:324.

- 8. "Milling" defined, and collection of inspection fees indicated. 97-98:206.
- 9. Appropriation made in 1888 may be lawfully expended in 1891.

91-92:161, 216.

97-98:168.

Inspectors

- 10. Clerical assistance a proper expense incidental to the office. § 39, Inspection Act. 94-95:55.
- 11. Funds collected as a result of inspection not to be diverted to deputies' claims. 97-98:123.
- 12. Claims of deputy grain inspectors entitle to issuance of certificate of indebtedness. L. '90, p. 641, § 22.

HABEAS CORPUS

(See Fees, 19.)

HARBOR AREA

(See Tide Lands.)

Lense

- 1. Rentals from improved harbor areas within a port district go directly to the port district and not to the state treasury. L. '13, ch. 168, \$1; ch. 170, \$1.
- 2. Applications pending for lease of harbor area within a port district at the time chapter 169, Laws of 1913, be-

came effective should be transmitted to the port commission. 13-14:258.

3. Applications for division of leases covering harbor area or tide lands within port districts, and issuance of new leases in lieu thereof should be referred to the port commission.

13-14:258.

- 4. Commissioner of Public Lands should continue to receive and receipt for rentals payable on existing leases of harbor area and tide lands within port districts. 13-14:258.
- 5. Jurisdiction of land commissioner to lease or sell shore lands in port districts not divested by power granted port commission to lease harbor areas.

 13-14:258.
- 6. The period within which preference right to lease harbor area may be exercised commences to run from date of filing of the plat and appraisal of the tide and shore lands. Rem.-Bal., §§ 6769, 6770, 6772, 6773.

13-14:117.

7. The rental value of harbor area leases must be fixed by the board of state land commissioners for the full term of such leases, never for a partial term. Rem.-Bal., § 6774.

09-10:38, 13-14:314.

- 8. The rental for harbor area leases must be reserved for an annual sum covering the full term and cannot be fixed on a sliding scale. Rem.-Bal., § 6774. 09-10:38, 13-14:314.
- 9. The leasing of harbor areas within the limits of a port district is vested in the port commission, not in the state land commissioner. L. '13, ch. 169.
- 10. Graded scale of rentals in lease of harbor area not permissible.

09-10:38.

Harbor Line

- 11. Harbor lines may be established in front of cities and towns on the Columbia river. 03-04:179.
- 12. First-class shore lands may include the area between ordinary high water and United States pierhead line.
 03-04:306.
- 13. The possession of harbor area asserted only under and by virtue of a grant or license act of the territorial legislature is without right or

HARBOR AREA—Continued Harbor Lines

authority as against the state. L. 1867, p. 216. Const., art. XV. 13-14:481.

- 14. Not mandatory to establish harbor lines in front of all incorporated cities situated on navigable waters.

 03-04:306.
- 15. Meander lines not intended as boundaries, line of ordinary high water mark determinative ownership in state up to ordinary high water mark.

 01-02:294.

Harbor Line Commission

16. "Navigable waters" defined.

91-92:104.

- 17. Duties of commission indicated. 91-92:104.
- 18. Tide lands at Straits of Fuca. Harbor line commission. L. '89 p. 269, § 3. 91-92:192.
- 19. Traveling expenses of Commissioner of Public Lands payable from "harbor area" appropriation.

03-04:148.

- 20. Jurisdiction of harbor line commission not affected by alluvión and erosion. 91-92:199.
- 21. Columbia river shore at Vanconver, Washington. Jurisdiction of harbor line commission in relation to navigable waters and riparian rights, meander lines, wharves and high tide and high water determined.

91-92:199.

HEAD OF FAMILY

(See Taxation, 160, 166.)

HEALTH

(See Cemeteries; Cities and Towns, 37-40; Schools.)

Public-Board of Health-General Ennetions

(See Cemeteries; Cities and Towns, 36-40; Indians, 12; Schools, 338, 339; Vaccination.)

- 1. Shipping may be examined by state's health officers. 99-00:185.
- State board of health has authority to compel "proper construction" of municipal sewers emptying into streams used for drinking purposes.

07-08:305.

3. State board of health to enforce health measures when counties delay in an emergency. 01-02:311.

- 4. Has not the power to purchase office furniture for its use. 99-00:53.
- 5. Board of health has only indirect authority to enforce order of hotel inspectors against violation of sanitary laws.

 11-12:234.
- 6. Board of health has only statutory authority to enforce sanitary camp conditions. Rem.-Bal., §§ 5406, 5548.
- 7. Board of health files of information for office are not records required to be kept by law. Rem.-Bal., § 5404 et seq. 11-12:115.

County

- 8. Limits of jurisdiction of city and county health officers indicated. L. '07, ch. 85. 07-08:199.
- 9. County health officer not required to be a citizen. L. '07, ch. 85, § 1. 07-08:493.
- 10. County health officer is "county physician" employed to furnish medical aid to indigent. L. '05, p. 83, §1. L. '07, ch. 85. 07-08:47.
- 11. County commissioners constitute county board of health. 01-02:335.

Nuisances, Abatement

12. Health officer authorized by city ordinance may proceed against nuisances declared by ordinance or general law. Rem.-Bal. §§ 5536, 5544.

11-12:115.

- 13. Third and fourth-class cities have authority to declare and abate nuisances. Rem.-Bal., §§ 7689, 7736, 8315, 8317.
- 14. Prosecuting attorney, and not the fish commissioner, the proper party to abate a nuisance arising from careless disposition of offal from fish canneries.

 99-00:98.
- 15. Board of health has no direct authority to proceed against hog ranches adjacent to cities. Rem.-Bal., § 5543.
- 16. Contagious disease in unincorporated town to be reported to county auditor. L. '03, pp. 84, 85. 03-04:250.
- 17. County health officer has exclusive jurisdiction of towns of fourthclass as to contagious diseases. L. '03, p. 83. 03-04:214, 215.

Vital Statistics

18. Physicians to report births and deaths without compensation. L. '91, §.4. 93-94:68.

HEALTH—Continued Vital Statistics

19. City council may fix fee within limit of 25 cents for birth and death certificates. L. '07, ch. 83. 07-08:203.

HIGHWAY COMMISSIONERS

(See Highways, 59-61.)

1. Deputy highway commissioner has no authority to act as a member of the state highway board in the absence of the highway commissioner. Rem.-Bal., §§ 5867-3, 5871-1.

09-10:18, 15-16:151.

- 2. Per diem "compensation" determined by actual days employed. L. '93, p. 403, § 11. 93-94:37.
- 3. Officer appointed after an act increasing the salary of the office had been signed by the Governor but before the expiration of ninety days is entitled to the increase. L. '11, p. 158.
- 4. State highway commissioner is not a state officer requiring that he be a citizen of the United States. Const., art. 3, § 25. 07-08:43.
- 5. State highway commission has no power to grant electric railway franchise. 11-12:131.

HIGHWAYS

(See Highway Commissioners; Public Lands, 112; Streets and Alleys; Taxation, 13, 109, 311; 366.)

- I. Establishment
- II. Construction
- III. Taxes and Assessments
- IV. Appropriations
- V. Bridges
- VI. State Commissioner
- VII. Road Districts
- VIII. Rights of Way
 - IX. Supervisors

Establishment—Generally

I. Establishment

- 1. Failure of legislature to provide for a commission to construct state wagon road in Ferry county authorlzes executive to direct said construction. 99-00:47.
- 2. Location of county roads over state lands under act of Congress as territory and prior and subsequent to 1895 as state, indicated. 01-02:65.
- 3. Permanent highway improvement district comprises land on either side

- to one-half mile from road margin. L. '11, ch. 35, § 10. 11-12:178.
- 4. Road notices under 1944-1948 road law not required to be published by any county officer. Vol. 1, Op., p. 220. 93-94:77.
- 5. Highways over Federal lands may be freely established prior to valid entry thereon under United States land laws. Rev. Stat. U. S., § 2477.

03-04:264.

Establishment—Petition

5½. Petition to establish permanent highway to contain the names of owners of two-thirds of lineal feet fronting highway. L. '11, ch. 35. 11-12:178.

Establishment—County Contribution

- 6. Cities and counties may voluntarily co-operate in building arterial highways. L. '15, ch. 171. 15-16;166.
- 7. Right-of-way expenses incurred under permanent highway construction proceedings payable from county general road and bridge fund.

11-12:15, 263.

- 8. Status of bridge connecting roads in a given district, but not connected with roads in either of the remaining districts of the county, a question of fact for the determination of county commissioners.

 03-04:157.
- 9. When there is sufficient money in the permanent highway fund to the credit of any county to meet payments due on valid highway contracts, the auditor must issue warrants therefor, although the aggregate contract price may exceed the county's share of the fund at the time of issuance. Rem.-Bal., §§ 5879-9, 5879-14.

11-12:138, 13-14:439.

- 10. Township funds are not subject to contribute to cost of road constructed under "Permanent Highway Law." L. '11, ch. 35. 11-12:366.
- 11. County as contractor on state aid road not required to give bond. L. '09, ch. 150, § 8. 09-10:42.
- 12. County to exercise its discretion in disbursing Snoqualmie Pass road funds. 99-00:156.
- 13. An issuance of state bonds to pay for the state's share of the cost of an interstate bridge is illegal unless ratified by popular vote at a general election. Const., art. VIII, § 3. 13-14:185.

HIGHWAYS—Continued Establishment—County Contribution

- 14. State highway board no authority to change route projected by county commissioners. 09-10:16.
- 15. State co-operation with town or county in building bridges to be upon approval of highway commissioner.

09-10:81.

- 16. Counties have no authority other than Bal. Code, § 3771, to condemn for highway purposes. 09-10:62.
- 17. Conduits of irrigation ditches across highways to be constructed from joint state and county highway fund. L. '90, p. 706, § 21. 07-08:228.
- 18. Counties to keep local portions of state roads and bridges in repair. 07-08:317.
- 19. Counties may contribute from their general road and bridge funds to aid of local state roads. I. '13, ch. 151, § 2; ch. 25, § 1; ch. 65, § 6.

II. Construction

Construction, Improvement and Repair—Contracts

- 20. Only "actual cost of construction" of Wenatchee bridge to be paid.
- 21. Failure to respond to notice of location of county highway not a waiver of claim of damages therefor.

 08-04:128.
- 22. County commissioners not liable for overpayment of contractors on incorrect report of county engineer. Bal. Code, § 492. 09-10:5.
- 23. Modification of contract to eliminate macadamizing prohibited. L. '07, ch. 150. 09-10:95.
- 24. Contract providing for payments out of permanent highway fund more than two years from first day of May next after passage of appropriation is illegal under art. 8, § 4, of state constitution, and would not justify payments for work completed within the life of the appropriation. 13-14:32.
- 25. A permanent highway construction contract providing also for payment for its future maintenance is illegal. L. '11, ch. 35, §12. L. '13, ch. 154, §5. Rem.-Bal., §§ 5035-5037, 8354.
- 26. Payments for engineering, advertising, etc., work on permanent high-

- ways as to contracts are to be paid from the county road and bridge fund. L. '11, ch. 35. 11-12:15.
- 27. Constitutionality of chapter 150, Laws of 1907, discussed. 07-08:513.
- 28. Bids on permanent state highways in excess of the estimates may be accepted when the funds of the county are sufficient. Rem.-Bal., §§ 5879-6, 5879-9. 15-16:328.
- 29. "Three successive weeks" require the lapse of twenty-one days between date of first publication and opening of bids. 11-12:105.
- 30. Advertisement for bids may be in one or more county newspapers at the discretion of the commissioners. L. '11, ch. 35, § 9. 11-12:105.
- 31. Streets adjacent to but outside city limits connecting improved county roads and city streets are to be improved jointly by county and city. L. '13, ch. 51. 15-16:83.

III. Taxes and Assessments Taxes, Assessments and Work on Highway

- 32. Right-of-way expense may be met from general road and bridge fund. L. '93, p. 130, § 5. 93-95:8.
- 33. Commissioners have no authority to abolish "road property fund." Bal. \$3812. 99-00:77.
- 34. State Treasurer should set aside five per cent of the taxes collected from the levy made in 1913 and subsequent years for repair and maintenance of state roads. L. '13, chs. 63, 64. 18-14:120.
- 35. Expense of purchasing or condemning a right-of-way for a state permanent highway is not chargeable against an assessment district organized pursuant to such law. μ. '11, ch. 35. Rem.-Bal., §§ 5879-1, 5879-19.

 11-12:263, 13-14:548.
- 36. Taxes levied for the public highway fund become available when due, so as to warrant expenditures under appropriations based on such levy. L. '13, chs. 63, 64. 13-14:363.
- 37. Donation of 15 per cent chargeable against district road fund as contribution to highway construction waives assessment. L. '07, ch. 150, \$9.

HIGHWAYS—Continued III. Taxes and Assessments Taxes, Assessments and Work on High-

38. Apportionment may be divided to compensate deficient fund.

07-08:533.

- 39. Contribution by Clarke and Cowlitz counties for the construction of a joint ownership bridge at Woodland to be from current expense fund. L. '11, ch. 81. 11-12:123.
- 40. County commissioners may legally contract under the permanent highway law in excess of cash on hand but within the current fund levy. L. '11, ch. 35. 11-12:138.
- 41. Road tax can only be exercised during the current year. 97-98:268.
- 41½. Levy of tax for general road and bridge fund controlled by section 5590, Rem.-Bal., superseding § 9213, Rem.-Bal. §§ 5590, 9213, Rem.-Bal.

11-12:150.

IV. Appropriations Appropriations for

42. "Cascade Road" not to be done by contract. Act March 15, § 5.

93-94:47.

- 43. Payment for labor on unconstitutional project authorized. 94-95:13.
- 44. "Four foot trail" not a wagon road within the act. 95-96:20.
- 45. Commission not confined to then possible routes indicated in the act. L. '95, p. 458, § 5. 94-95:19.
- 46. Appropriations, how to be expended. 94-95:53.
- 47. Right-of-way for a main county thoroughfare is to be purchased out of the general road and bridge fund. L. '13, ch. 151. 11-12:15, 263, 15-16:160.
- 48. County funds may be appropriated to complete state road locally on exhaustion of state appropriation.

97-98:335.

- 49. Unexpended balance of appropriation legally appropriated by acts of 1895 and 1897. L. '93, ch. 126, § 10. L. '95, ch. 168, § 14. 97-98:289.
- 50. The redemption of bonds issued for the purchase of a bridge across a state river is legal, where the legislature has appropriated money for that purpose. L. '09, ch 78. L. '13, ch. 12, p. 22. 13-14:185, 268.

V. Bridges

Bridges

- 51. Private bridge over county road not subject to toll without franchise. 97-98:332.
- 52. Resolution of the county commissioners accepting a bid when all other statutory requirements are completed for the construction of a county bridge constitutes a binding obligation on the county to perform. Rem.-Bal., § 5675.
- 53. Right of county to own bridge within city limits governed by amendment of 1907. § 5, ch. 69, L. '93.

07-08:409

- 54. Owner of ditch crossing highway must erect and maintain bridges thereover at his own expense 97-98:306.
- 55. Indebtedness exceeding 1½ per cent statutory limitation is only to be authorized by special election. (Intercounty bridges.) Ch. 56, L. '13. \$\$5094, 5101, Rem.-Bal.
- 56. Right of way for branch county roads is to be purchased from the local road district fund. Ch. 151, L. 13.

11-12:15, 160, 263.

- 57. Mere encroachment on county roads for any number of years cannot be legalized by lapse of time. \$5645, Rem.-Bal. 11-12:270.
- 58. When work to begin: On approval by governor of any completed map of route of King, Pierce and Yakima county roads. L. '97, p. 342.

VI. State Commissioner

Commissioner of State Roads

- 59. Mandamus to state road commissioner to begin immediate construction of Yakima and Buckley State road.

 97-98:122.
- 60. Failure of commission to begin construction subjects commission to writ of mandate. 97-98:187.
- 61. Salary of State Board Road Commissioner is usual pay as county commissioner plus \$1.00 per day payable out of state appropriation. \$10, p. 344, L. '97. 97-98:173

VII. Road Districts

Roads-Districts, Indebtedness

63. Road funds of road district already in debt is not subject to county bills. 09-10:228.

HIGHWAYS—Continued VII. Rond Districts Roads—Districts, Indebtedness

64. Indebtedness incurred by district prior to redistricting to be met by special assessment levied on territory of such district. § 7, p. 223, L. '03.

Districts, Improvement

- 65. Commissioners may not make a road district division oftener than once a year. § 5576, Rem.-Bal. 07-08:7.
- 66. County commissioners may redistrict county from three to four districts, subsequent to districting made at time of enabling act. L. '03, p. 224.

 03-04:192.
- 67. Division of county into road districts subject to reconsideration by county commissioners. 03-04:159.
- 68. Township under township organization plan to be recognized as road district under state aid road law.

09-10:82.

- 69. After January 1, 1908, maximum number of road districts in a county to be 24. 07-08:361.
- 70. Special attorneys for a road district cannot be employed by the supervisors or by the county commissioners, the necessary legal work being incumbent on the prosecuting attorney. §§ 5808-5834, 4065, Rem.-Bal. 18-14:355.
- 71. A deputy county engineer temporarily employed for road work in local improvement district should be paid from county funds, but the expenses of assistants employed by the engineer for such work are chargeable to the improvement district. §§ 4065, 5812, Rem.-Bal. 18-14:355.
- 72. A county road local improvement district must be created by the county commissioners upon presentation to them of a sufficient petition therefor. §§ 5809, 5814, Rem.- Bal. 13-14:355.
- 73. A reassessment for the cost of road construction in an improvement district is unauthorized in case the original assessment proves inadequate. § 5816, Rem.-Bal. 13-14:355.

Officers, General

- 74. County commissioners may not appoint a special "general superintendent of roads." 03-04:159.
- 75. Duties and powers of various county officers under Road Law of 1903 indicated. 03-04:185.

VIII. Rights of Way Right of Way

- 76. Waiver of right of way grants easement only to the county not affecting the timber thereof. 07-08:26.
- 77. Right of way is an incidental expense to road construction and is to be purchased from bonds sold under ch. 25, L. '13.
- 78. Condemnation of private property requires payment of assessed damages to credit of owner in court. \$16, art. 1, Const. 99-00:72.

IX. Supervisors

Supervisors

- 79. Selection and qualification of road supervisors. 03-04:159.
- 80. Road overseers are elective officers within the prohibition of beneficial interest in a contract with the municipality. §§ 2334, 9338, Rem.-Bal. Op. Apr. 14, 1911.
- 81. Road supervisors are officers within the prohibition of personal interest in district contracts. 07-08:9.
- 82. Road supervisor failing to give statutory notice of road election is ineligible for appointment. § 3767, Bal. Code. 99-00:145.
- Code. 99-00:145.

 83. Road supervisors to be selected from qualified voters of district.

15-16:384.

- 84. Road supervisors may not be appointed unless specially designated as such. § 5578, Rem. '15 Code. 15-16:384.
- 85. Appointment of road supervisors in redistricting under ch. 246, L. '07, mandatory. 07-08:415.
- 86. Expenses incurred by road supervisors for meals, lodging, traveling or livery cannot be refunded by the county, but extraordinary expenditures incurred on orders of the county commissioners may be repaid. §§ 5577-5579, Rem.-Bal.

03-04:51, 11-12:161, 13-14:277.

HOLIDAYS

(See Elections, 66.)

HORSES

(See Taxation, 171.)

HORSESHOERS

(See Veterinary Surgeons, 3.)

HORTICULTURE

(See Commissioners, County, 22; Fruit Inspector.)

Appropriation

- 1. Appropriation after April 1, 1897, applies concurrently until effect of Act abolishing board. 97-98:156.
- 2. Deflicient appropriation renders State liable for salaries of deputies as fixed by statute. 07-08:335.
- 3. Method of levying for county horticultural expense indicated.

09-10:79.

Inspection

- 4. Inspection may be had wherever the stock is found. 01-02:362.
- 5. Shippers to pay cost of inspection. License not revocable for failure to notify of importation of fruit trees.

Runty stock not to be held for failure to take out license. 01-02:300.

- 6. Fruit growers' associations, if engaged in selling dairy products, orchard produce, etc., on commission, are required to qualify as commission merchants. 07-08:123
- 7. Current expense funds of a county may be expended for horticultural inspection and disinfection in excess of the special "horticultural tax." Ch.

166, L. '15.

15-16:316.

Inspectors

- 8. Emergency appointment of inspector authorized. 99-00:107.
- 9. Bond of horticultural inspectors to be by resident sureties. L. '97, p. 310, § 6. 01-02:300.
- 10. Commissioner of Horticulture to appoint inspectors on failure of county commissioners so to do. L. '97, p. 309, § 4. § 1, p. 345, L. '99. 01-02:300.
- 11. Deputy inspector to enforce seed act not to be paid from general dairy and food inspection funds. 09-10:86.
- 12. The division of the state into horticultural districts and the appointment and removal of inspectors therefor is wholly within the discretion of the commissioner of agriculture. L. '13, ch. 60, §§ 6, 7, 8, 14. 13-14:351.
- 13. Inspector of one county may be directed to perform the duties of inspector of adjoining county. 03-04:211.

Nurseries—License

14. Fruit grower may purchase trees for his own use without license or bond.

Non-resident nurseryman, having no agent in the state, not liable for license. §§ 3549, 3550, Bal. Code

01-02:362.

- 15. Rose bushes and flower plants are "plants and nursery stock" within the act requiring license. 01-02:362.
- 16. Horticultural license act when effective. Ch. 162, L. '07. 07-08:79.

Orchards

17. Warrants for labor expense employed in disinfecting orchards are not required to be approved by the county commissioners before issuance. § 16, ch. 166, L. '15.

Prosecution

- 18. Commissioner no authority to prosecute private claims for damages. 99-00:62.
- 19. Non-residents of state cannot be prosecuted for infraction of horticultural code. 99-00:128.
- 20. Requisites of prosecution for infected nursery stock indicated.

99-00:128.

HOTELS

(See Health, 5.)

- 1. "Transients" defined. L. '09, ch. 29, § 1. 09-10:210.
- 2. Accommodations for transient as well as permanent guests constitutes hotel. L. '09, ch. 29, § 1. 09-10:125.
- 3. "Person in charge" the proper defendant in actions for violation of hotel law. L. '09, ch. 29. 09-10:211.
- 4. Criminal prosecution for failure to keep hotel fire appliances not effective until one year from March 2, 1910. L. '09, ch. 29. 09-10:108.
- 5. The number of rooms used for the accommodation of guests, within the meaning of the hotel inspection law, is determined by including sleeping rooms and excluding such as dining room, office and sample room. Rem.-Bal., § 6030. L. '09, ch. 29, § 1.

13-14:226.

6. Hotels and restaurants serving fieh from private hatcheries are not required to obtain a license or pay a li-

HOTELS—Continued

cense fee as dealers. Rem.-Bal., §§5175, 5178. 13-14:260.

7. Hotel bakery not offering its product to the public other than through the hotel restaurant not within chapter 135, L. '03. 07-08:127.

HOURS OF LABOR

(See Eight Hour Law.)

HUNTING

(See Game, 44-57; Indlans, 9.)

HUSBAND AND WIFE

(See Naturalization.)

Citizenship of wife attaches to citizenship of husband. 97-98:75.

INDIANS

(See Defective Children, 2; Elections, 5; Fish, 20-23; Militla, 32; Schools, 307, 333; Tide Lands, 28, 49.)

Tribal Relation—Taxation

- 1. Estate of a naturalized Indian escheats to the state under statute of descent and distribution. L. '07, ch. 133. 07-08:205.
- 2. "Allotment" of Indian lands does not subject allottee to taxation. "Allotment" is a conditional grant.

03-04:278.

- 3. Indian's personal property not taxable if owner is within tribal relation. 97-98:327.
- 4. Personal property of Indians severing tribal relations subject to taxation. 01-02:187, 03-04:193.
- 5. Land held by an Indian under trust patent not taxable. 03-04:293.
- 6. Tribal Indians not to be enumerated in county census. 91-92:224.

Schools

- 7. County superintendents are without jurisdiction of reservation schools. 07-08:12.
- 8. There is no authority to create a district on a reservation having no school. 07-08:12.

Fishery and Hunting Rights

- 9. State has no jurisdiction to regulate catching fish and hunting game on Federal reservation. 01-02:108.
- 10. Exemption from food fish proscriptions applies to Indians wherever domiciled within the state. L. '91, p. 171. 91-92:222.

Voters

11. On allotment may vote. Ch. 119, 24 Stat. at Large. 01-02:303.

Health

12. Extra-reservation Indians are subject to state quarantine regulations. 01-02:12.

INDUSTRIAL INSURANCE

(See Workmen's Compensation Law.)

INDUSTRIAL WELFARE

(See Eight Hour Law; Master and Servant, 3-6, 9.)

- 1. The granting of licenses for employment of physically defective women and apprentices at less than the minimum, wage is in the discretion of the Industrial Welfare Commission, without the necessity of a conference report thereon. L. '13, ch. 174, § 13.
- 2. Industrial Welfare Commission has authority to determine and define, within reasonable bounds, what shall constitute an occupation, trade or industry for the purpose of investigations and conferences fixing a minimum wage. L. '13, ch. 174, § 10.

13-14:345.

3. The Industrial Welfare Commission cannot delegate authority to employers on two-thirds vote of employees to fix the length of time for noonday lunch. L. '13, ch. 148, §§ 10, 11. 13-14:489.

INHERITANCE TAX

(See Fees, 67; Taxation, 416-419; University of Washington, 8.)

- 1. Money deposited in a foreign state belonging to a deceased resident of this state is subject to Washington inheritance tax law. 03-04:62.
- 2. Museum is not a strictly charitable institution exempting it from an inheritance tax. Rem.-Bal., § 8182.

11-12:171.

INITIATIVE AND REFERENDUM

(See Elections, 69.)

General

1. Initiative measure No. 3 becomes the law of the state on the thirtieth day after November 3, 1914, but its provisions do not become effective until January 1, 1916. 13-14:543.

INITIATIVE—Continued General

- 2. Initiative measures must carry the enacting clause prescribed by the constitution in order to validate their enactment. L. '11, ch. 42, § 1. 13-14:366.
- 3. Initiative measures are not required by law to be divided into numbered sections, but such division would be better practice. 13-14:366.

Registration

- 5. Person signing initiative or referendum petition prior to registering is not liable to prosecution. L. '13, ch. 138, § 31. 13-14:377.
- 6. It is the duty of the registration officers in precincts in which registration of voters is required to check the names upon initiative petitions. L. '13, ch. 138, §§ 10, 32. 13-14:417.
- 7. The signer of an initiative measure need not be a registered voter, but is entitled to be counted if he registers subsequent to signing and before certification by the registration officer. L. '13, ch. 138, §§ 6, 10, 15, 18, 19. Const., art. VI, §1.

Signing

- 8. No withdrawals of signatures to initiative petitions should be accepted after the names of the certified legal voters have been canvassed. 13-14:472.
- 9. Persons who have signed initiative petitions may withdraw signatures therefrom provided application be made before canvass and counting of names by Secretary of State. L. '13, ch. 138, §§ 15, 18, 19.

Filing

- 10. The party filing initiative petition has a right to file arguments at the same time or later, which constitute but one filing under § 8999, Rem.-Bal. L. '13, ch. 138, § 26. 13-14:371.
- 11. An initiative measure filed in the office of the Secretary of State is a public record not thereafter subject to alteration. L. '13, ch. 138. 13-14:349.
- 12. Secretary of State advised to refuse filing of referendum petition on Ch. 57, L. '15, under declaration of immediate necessity. 15-16:47.

Printing

13. A preamble to an act is no part of the act itself, and hence is not necessary on initiative measures.

13-14:366.

- 14. The Secretary of State is not required to print and bind or distribute any arguments until an amount sufficient to cover the increased cost of printing and binding such arguments, including cost of paper, the amount to be estimated by the secretary, has been deposited, which deposit should be required at the time the argument is filed.

 18-14:371.
- 15. Money deposited with the Secretary of State for printing and binding arguments on initiative measures is a trust fund and not money of the state to be turned over to the treasurer. L. '13, ch. 138, § 27. L. '09, ch. 133.

13-14:371, 376.

Checking

- 16. A notary public is not qualified to initial signatures on initiative petitions in precincts wherein registration of voters is not required. L. '13, ch. 138, § 10.
- 17. The cost of checking voters on initiative petitions by local registration officers is not a state liability.

13-14:417.

18. In checking initiative petitions the initials in ink of the registration officer or officers qualified in precincts where registration is not required should be placed against each signature of a voter certified. L. '13, ch. 138, § 10.

INSANE

Appropriation for

1. Appropriation for institution for feeble-minded at Medical Lake not subject to maintenance of defective children outside such institution. L. '05, ch. 70. Op., Oct. 6, 1909. 09-10:144.

Commitment

- 2. Insane sailor of United States navy to be turned over to Federal authorities. 07-08:277.
- 3. Alien patient not to be permanently committed to state hospital. P. C., § 5560. 07-08:276.
- 4. Commitment for Insanity in foreign jurisdiction does not dispense with proper court proceedings for local commitment upon deportation to this state. Art. 1, § 3, Const. 07-08:25.
- 5. No authority in the state to contract with United States government for the care of Federal insane patients. Bal. Code, § 2667.

94-95:5, 03-04:144.

INSANE—Continued Commitment

- 6. "Prison" in § 6759, 2 Bal. Code, to be defined by superior court before action by Attorney General.
 - 03-04:163, 176.
- 7. Commitment under seal not requisite. 91-92:47.

Tronsfer and Discharge

- 8. Defective children not to be kept in institution for feeble-minded after reaching twenty-one. L. '05, ch. 70. Rem.-Bal., § 4309, ch. 97. 09-10:208.
- 9. Patients under sentence as criminals to be retained at hospital until transferred by board of control or discharged on order of court. 09-10:176.
- 10. Parole of insane patient is not a "discharge" sufficient to prosecute him for crime committed while on such parole. 07-08:46.
- 11. Patients discharged as cured to be returned to county of commitment at county expense. P. C., § 5568.

07-08:278.

- 12. Surrender of patient to friends only on order of superior court. L. '89, pp. 490-491, §§ 32, 33. 91-92:161.
- 13. Transfer from one hospital to another authorized at discretion of superintendent. 91-92:125.
- 14. The authority to release an insane patient from a state hospital is not vested in the state board of control, but rests in the superintendent or the court. 13-14:220.
- 15. Patient committed by superior court after criminal proceedings resulting in verdict of not guilty by reason of insanity to be discharged from asylum on recovering sanity.

99-00:206.

- 16. Custody of patients by friends. 01-02:239.
- 17. Transportation of insane person from penitentiary to hospital chargeable against penitentiary. 01-02:292.
- 18. Child born of insane mother in the asylum to be returned to the charge of the county of mother's domicile. 07-08:60.

Discipline

19. Patients' correspondence to be investigated and censored by superintendent. L. '89, p. 491, § 34. 91-92:174.

20. Patients not subject to ordinary civil process. 97-98:181.

Guard

21. Female guard not a sheriff's charge under Bal. Code, § 2682-1, unless required by superior court.

01-02:19.

Trustees-Powers

22. Trustees of Eastern Washington hospital may sell surplus water from its plant to town of Medical Lake.

91-92:173

INSOLVENCY

(See Fees, 16.)

INSPECTION

(See Animals, 9-11; Food Laws, 3; Fruit Inspector; Grain; Horticulture; Oil; Vessels.)

INSPECTION, BUREAU OF

(See Counties, 4.)

- 1. Expenses for Sundays away from home, but not wages, allowed bureau of inspection. L. '09, ch. 76, § 7.
- 2. Bureau of inspection has jurisdiction over all county offices. L. '09, ch. 76. 09-10:40.
- 3. May not employ more than statutory number of inspectors. L. '09, ch. 140, § 7. 09-10:195.
- 4. State examiners of the bureau of inspection and supervision of public officers are exempt from jury duty in justice courts. Rem.-Bal., §§ 97, 98, 1849, 8346, 8352. Op., vol. 1, p. 52.

13-14:405, 11-12:43, 51, 68.

INSURANCE

- I. General Provisions
- II. Capital Stock
- III. Funds
- IV. Risks
- V. Fees
- VI. Mutual Companies
- VII. Premium Tax
- VIII. Agents and Brokers
 - IX. Retailatory Laws
 - X. Foreign Corporations
- XI. Rates and Schedules

I. General Provisions

Nature and Extent in General

1. Interest on notes due insolvent company not to be credited to company if suit has been started by service of process on the company or the receiver.

97-98:156.

INSURANCE—Continued I. General Provisions Nature and Extent in General

- 2. Insurance Code of 1911 modifies contemporaneous charters. L. '11, ch. 49, §§ 79, 83, 84. 11-12:83.
- 3. Fire insurance corporations existing at the passage of the statute, the language of which is future in effect, are nevertheless governed thereby. L. '11, ch. 49, § 73.
- 4. Physicians' defense company not insurance company. 07-08:516.
- 5. Non-resident company insuring physicians on malpractice suits, an insurance company requiring it to properly qualify.

 07-08:350.
- 6. Guaranty by warehouse company for extra compensation an insuring within the statute. 07-08:367.
- 7. Unauthorized accident insurance company may not solicit insurance until qualified by compliance with the law. 07-08:69.
- 8. Classification of insurance business under §§ 83 and 84, ch. 49, L. '11, indicated. 07-08:35.
- 9. Sale of corporation stock in connection with policies not prohibited to corporations licensed prior to June 10, 1909. 09-10:48.
- 10. Articles of Princess Hive No. 16 approved. 01-02:37.
- 11. "Standard Company" refers to old line insurance companies. L. '99, ch. 132, § 5. 01-02:368.
- 12. Seasonal insurance contracts with shipper by foreign steamship company insurance within the act.
 - 09-10:11.
- 13. No authority to pay claims against Commercial Union Insurance Company unless presented in due time. 01-02:137.
- 14. Contract of Maryland Casualty Company indemnifying employer who deducts his premium from the employees' wages not prohibited.
 - 01-02:5.
- 15. Trust fund for benefit of policyholders. Contents of affidavit of claim. 97-98:198.

II. Capital Stock. Capital Stock—Assets

- 16. Statute governing paid-in capital applies to casualty as well as life insurance companies. Rem.-Bal., § 6104.
- 17. Contracts for marketing the capital stock of an insurance company at an expense of more than seven per cent of such stock held illegal. L. '11, ch. 49, § 85.
- 18. Capital stock of accident insurance companies is determinable by § 8, L. '97, modifying § 20, L. '95. L. '95, p. 159, § 20. L. '97, p. 109, § 8. 07-08:19
- 19. Company operating on straight premium plan must have \$100,000 capital stock. Ins. Law '09, ch. 142, §§ 28, 40.
- 20. Mortgages not being "taxable property within the state" cannot be held by insurance company as assets within the act. L. '07, ch. 252, proviso. 09-10:21.
- 21. An inter-insurance association having policies in force in this state, but not legally authorized to transact business at the time of the passage of our Insurance Code must conform to the provisions applicable to that class of companies thereafter applying for a certificate of authority. L. '11, ch. 49, § 86, subd. 5.
- 22. Inter-insurance associations are subject to the general provisions of Insurance Code. L. '11, ch. 49, § 86, subd. 5.

Certificate-Issuance and Suspension

- 23. The amendment by §1, ch. 109, L. '18, to §79, ch. 49, L. '11, has the effect of extending the time of domestic companies previously organized and licensed in which to meet the capital requirements of the code to January 1, 1916.
- 24. Domestic companies organized after the Insurance Code of 1911 became effective are required to deposit securities in the sum of \$50,000 before receiving a certificate of authority, and to make further deposits equal to the amount of the minimum capital required by the act within one year thereafter, under § 24, ch. 49, Laws of 1911.

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INSURANCE—Continued Certificate—Issuance and Suspension

25. A mutual fire insurance company incorporated to do business in the state, but which has failed to pay the license and filing fees required by law is not entitled to a certificate of authority by reason of a provision of the Insurance Code authorizing exieting companies to continue business. L. '11, ch. 49, §§ 99, 79, 238. Rem.-Bal., §§ 6201, 6203.

III. Funds

Funds-Investment of

- 26. Local improvement district bonds not a municipal obligation authorizing investment therein of insurance funds. L. '09, p. 577, § 39. 09-10:168.
- 27. Legally Issued bonds of a port district organized under ch. 92, L. '11, are not authorized investments of the capital stock of domestic fire insurance companies to the extent of their minimum capital authorized by law, but such bonds are authorized investments for the surplus or residue of the capital stock of euch company and may be considered as an asset.
- 28. The investment of insurance company funds in a realty mortgage is prohibited where one of the officers of the bank selling the mortgage is also an officer in the insurance company. Rem.-Bal., § 6059-23. 13-14:450.

Policy-Holders-Loan to

29. Company may loan to full surrender value. 09-10:30.

Stock of Another Company, Holding

- 30. Officer of insurance company may be stockholder in bank having insurance deposit, provided bank pays no fee or commission on the deposit. L. '09, ch. 142, § 27. 09-10:133.
- 31. One inter-insurance association may not become a member of another inter-insurance association for the purpose of reinsuring a part of the risks of such other association. 13-14:556.
- 32. Casualty company may hold over ten per cent of stock of another corporation. 09-10:234.

Securities, Deposit With State Treasurer

33. Domestic companies organized prior to the taking effect of the Insurance Code of 1911 are not required

to make a deposit of funds or securities with the State Treasurer under § 24, ch. 49, L. '11. 13-14:108.

IV. Risks

Risk, Limitation of

- 34. Reinsurance in another company does not permit acceptance of risk for more than the statutory limitation. L. '11, ch. 49, § 193. 11-12:35.
- 35. Writing of greater single risks causing an unsound condition ground for suspension of certificate. L. '11, ch. 49; §§ 86, 107. 11-12:147.

Rebate

- 36. "Special Income" clause a discrimination within the act. L. '05, ch. 178. 07-08:287.
- 37. Rebating premium does not apply to dividends received on corporation's stock.

 09-10:48.

V. Fees

13-14:101.

License Fee

- 38. Insurance companies not required to pay general corporation license fee. 01-02:103.
- 39. A solicitor of marine insurance employed by an agent of such company subject to statutory license fee by reason of such employment. L. '01, ch. 180.
- 40. Domestic insurance companies liable for statutory corporation fee. L. '07, ch. 140. 07-08:211.

See Rem.-Bal., § 3714, contra.

11-12:240.

41. Annual fee of title insurance companies equals one-tenth of one per cent of securities deposited. L. '11, ch. 49, § 84, subd. 4; § 200. 11-12:198.

Articles of Incorporation — Filing — Foreign and Domestic

- 42. Foreign corporations to file certified copy of charter. Also to pay annual corporation license fee. Not subject to general corporation license fees. Rem.-Bal, § 3721. 09-10:218.
- 43. Filing of foreign companies' articles with department of insurance dispenses with filing in office of Secretary of State, while Secretary of State ex-officio insurance commissioner.

07-08:332.

44. Articles of insurance corporations organized prior to passage of the

INSURANCE—Continued Articles of Incorporation — Filing — Foreign and Domestic

insurance act cannot be amended except according to said act. L. '11, ch. 49, § 85, subd. 6. 11-12:125.

VI. Mutual Companies. Mutual Associations—Fraternal Associations

- 45. Liability of fraternal beneficiary societies to examination fee. L. '01, ch. 174. 01-02:215.
- 46. Status of mutual fire insurance companies under law of 1903 indicated generally. 03-04:80.
- 47. The existence of a fraternal society is not ended by operation of law by reason of insufficient membership, but court proceedings are necessary to close up its business. L. '11, ch. 49, §§ 217, 230.
- 48. The existence of a fraternal society begins from the date of the permanent certificate of the insurance commissioner authorizing it to transact business. L. '11, ch. 49, § 217.

13-14:388.

- 49. Mutual fire insurance companies may only use for advertising purposes the financial statement filed with the Secretary of State according to law. L. '03, ch. 97, § 7.
- 50. Fraternal association may not admit as beneficiary any one above fifty years of age. 09-10:242.
- 51. Status of Washington Fire Relief Association as adjunct to Grange. L. '97, ch. 65, § 8. Op., April 23, 1909. 09-10:121.
- 52. National Hospital Association of Portland, Ore., subject to criminal prosecution. Op., Aug. 28, 1907.
- 53. "Three Thousand Society" of Mount Vernon not entitled to do insurance business in this state.

09-10:109.

09-10:120.

- '54. Assessment life insurance companies are within the Insurance Code, 1909. 09:10:82.
- 55. Assessment in violation of bylaws cannot be levied. 07-08:190.
- 56. Exemption of mutual fire insurance companies not repealed by act of 1907. L. '07, ch. 252, § 1. 07-08:316.

Policy-Holders-Preferred, Etc.

57. "Increasing dividend" scheme held to be a rebate to preferred policy-

holders in violation of law. L. '05, Insurance Code. 07-08:33.

VII. Premium Tax

Premium Tax

- 58. "Net premium" in L. '07, § 1, ch. 252, defined. 07-08:303.
- 59. Corporations issuing surety bonds for profit are insurance companies within § 34, ch. 82, L. '95. 07-08:220.
- 60. "All kinds of insurance" entitled to exemption from taxation on reinsurance. L. '07, ch. 252, § 1. 07-08:303.
- 61. Tax due prior to June 12, 1907, and subsequent to that date to be separately computed. 07-08:327.
- 62. All policies cancelled during the year to be reported for returned premiums regardless of date of issuance.

 07-08:366.
- 63. "Returned premiums" allowing deductions by fire and marine companies on premium tax do not include returned dividends. L. '11, ch. 49, § 26.
- 64. Premium tax is not subject to deduction on account of the return of a part of a premium upon cancellation before expiration.

 11-12:213.
- 65. Treasurer to notify insurance corporations of tax due upon certification by insurance commissioner of premium receipts. 97-98:158.

VIII. Agents and Brokers

Exchange of Business

66. An insurance agent who does not hold an insurance broker's license cannot place insurance in companies of other agents and divide commissions with them. L. '11, ch. 49, §§ 2, 100.

13-14:132

- 67. Exchange of business between licensed agents permitted. Rem.-Bal. § 6187. 09-10:140.
- 68. Bona fide exchange of insurance business of an identical character is not affected by a mere deviation in rates. L. '15, ch. 37.

13-14:132, 15-16:355.

Agents and Brokers

69. Resident agents of insurance companies are not permitted to divide their commissions with non-resident agents or brokers. L. '11, ch. 49, § 33.

11-12:200.

INSURANCE—Continued Agents and Brokers

- 70. General agents of insurance companies at their principal offices outside of this state may cover risks and have resident agents in this state issue policies and the resident agent may divide the commission with the general agent. L. '11, ch. 49, § 36. 18-14:136.
- 71. Agent of foreign insurance company appointed by power of attorney not compelled to accept service of process. Bal. Code, vol. 1, § 2818.

01-02:290.

- 72. Local agents may write policies on their own business and collect commissions therefor. L. '09, p. 118, § 1. 09-10:138.
- 73. An agent of a fire insurance company which has failed or retired cannot pay first premium on new policy for the assured in another company and take as compensation therefor the claim of assured for unearned premium upon the old policy, being precluded under the provisions of L. '11, ch. 49, § 33.
- 74. An agent of a fire insurance company which has failed or retired with outstanding policies cannot place insurance with other companies for unexpired term of the original policies in the defunct company upon pro rata basis. L. '11, ch. 49, § 73. 13-14:82.
- 75. Loan agents who require parties, to whom they make loans, to take out insurance on the property covered by the loan in the insurance companies for which they are licensed agents violate the provisions of § 33, ch. 49, L. '11.
- 76. No clerk or employee of fire insurance office other than authorized agent may solicit business. 09-10:42.
- 77. Fire agent may keep commissions on his own policies. L. '09, ch. 67. 09-10:43.
- 78. Sub-agents, not writing or soliciting insurance, may retain commissions. 99-10:42.
- 79. Re-insurance may issue through non-resident agents. L. '99, p. 399, § 1. 07-08:190.
- 80. Writing by non-resident agent prohibited. L. '99, § 1. 07-08:170.
- 81. "Agency scheme" whereby portion of agent's commission is rebated

- as credit on premium a prohibited inducement. 07-08:289.
- 82. "Solicit business" and "accept business" defined. 15-16:367.
- 83. Payment of graded commissions and separation of agencies by Pacific Board of Fire Underwriters not, in itself, prohibited. L. '11, ch. 49.

IX. Retailatory Laws

Retaliatory Laws

- 84. Retaliation law of 1909 does not include fraternal beneficiary societies. L. '03, p. 145, § 1. 09-10:148.
- 85. Retaliation against Virginia authorized. 09-10:138.
- 86. Retaliatory provisions against fire and marine companies of Iowa authorized. L. '09, p. 42, § 1. 09-10:32.
- 87. Retaliation clause effective if home state of such corporation requires bond deposit by foreign corporations. 91-92:114.

X. Foreign Corporations

Foreign Corporations

88. Alien corporations are required to make deposits of securities under the provisions of § 22, ch. 49, L. '11.

13-14:108.

- 89. Foreign corporations doing business in the state at the time of the taking effect of the Insurance Code of 1911 are required to deposit securities to such an amount as a like domestic company is required to deposit with the depositary for securities of the state by whose laws such foreign company is incorporated, under § 24, ch. 49, Laws of 1911.
- 90. Foreign companies entering the state after the Insurance Code (Laws 1911, ch. 49) went into effect are required to deposit securities equal to the minimum capital required by the act for similar domestic companies pursuant to § 7, art. 12, state constitution.
- 91. License fee and rate of taxation applies to all companies regardless of difference in home state. 09-10:149.
- 92. Alien marine insurance corporations must qualify with capital stock but are exempted from depositing securities. L. '11, ch. 49, §§ 22, 84.

11-12:73.

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INSURANCE—Continued X. Foreigu Corporations

- 93. Right of a foreign corporation to write automobile insurance limited by statutory classification. L. '11, ch. 49.
- 94. The reciprocal obligation clause of our Insurance Code requires the separate imposition of obligations or prohibitions corresponding to those imposed in other states on insurance companies of this state. L. '11, ch. 49, \$47.

XI. Rates and Schedules

Rates and Schedules—Filing—Amendment

- 95. Insurance in unauthorized company liable for 25 per cent of gross premiums. 07-08:308.
- 96. Difference in rates alone not sufficient to authorize insurance with unauthorized companies. L. '11, ch. 49, \$75.
- 97. Rates of insurance may not deviate from the schedule filed, even though contracted for under pre-existing contracts. L. '11, ch. 49, § 73. L. '15, ch. 177, § 11. 15-16:128.
- 98. Rating schedules of fire insurance may be amended to benefit outstanding policies provided the amendment applies to all such policies. L. '15, ch. 177, § 78.
- 99. State regulation of insurance rate is constitutional. 15-16:128.
- 100. Conspiracy of insurance companies controlling rates a question of fact for Secretary of State. 03-04:277.

INSURANCE COMMISSIONER

(See Elections, 88.)

INTERNAL REVENUE STAMPS— Commissions

Commissions of notaries and commissioners of deeds, and extradition warrants issued by the state need not bear internal revenue stamps. Federal Tax Act, §15. 13-14:560.

INTOXICATING LIQUORS

Power to Control Traffic-"Dry Units"

1. Intoxicating liquor in dry unit under the local option law may be sold by the sheriff upon foreclosure of a chattel mortgage against it by statutory notice and sale. Rem.-Bal., §1104 et seq. 13-14:16.

- 2. Local option law remains unaffected and unrepealed until January 1, 1916, notwithstanding passage of initiative measure No. 3. 13-14:555.
- 3. Shipping intoxicating liquor into a dry unit to be delivered at a residence must contemplate delivery by the carrier at a residence which is not a place of business or public resort. Rem.-Bal., \$6309.
- 4. County commissioners may not issue liquor license for period less than one year. 01-02:39.
- 5. Where a new county is created out of territory that has voted to prohibit sale of intoxicating liquors outside incorporated towns, the same law is continued in force in the new county.

 13-14:30.
- 6. Shipment into "dry" unit from outside not a sale within the limits thereof. 09-10:194.
- 7. "Near beer" containing any alcohol a prohibited liquor in "dry" unit. 09-10:183.
- 8. Third-class cities not limited to amount of liquor license fee. Bal. Code, § 938. 09-10:154.
- 9. The possession as personal baggage for private use in a dry unit of two quarts of whiskey and twenty pints of beer would not contravene \$6509, Rem.-Bal. Code, which prohibits the bringing in of intoxicating liquor in quantity exceeding one gallon of spirituous and one case of malt liquor, since the law does not deny the possession of both spirituous and malt liquors at the same time. 13-14:70.
- 10. Interstate shipments of intoxicating liquors into a dry unit of this state must be delivered by the carrier to the consignee's place of residence and not to the consignee's agent at some other place. Rem.-Bal., § 6309. Webb-Ken-yon Act, 37 Stat. 699. 13-14:119, 380.
- 11. No authority to return percentage of license in subsequent "dry" unit. 09-10:161.
- 12. Brewers' agency in "dry" unit to cease when stock on hand exhausted. L. '09, ch. 81. 09-10:21, 129.
- 13. Liquor warehouse may be maintained in "dry" unit. L. '09, ch. 81.

09-10:90.

INTOXICATING LIQUORS—Continued Power to Control Traffic—"Dry Units"

14. What constitutes a sale of liquor within the county. P. C., § 6065.

03-04:332.

15. Brewery may be licensed by fourth-class city not for less than \$300 per annum. Bal. Code, § 2809.

01-02:365, 367.

- 16. Sec. 2934, Bal. Code, in re control of liquor traffic by town, declared to be in full force and effect. 07-08:114.
- 17. Act prohibiting sale of intoxicants within five miles of State College constitutional. 07-08:56.

Licenses

- 18. Druggist may sell liquor on prescription without payment of license.
 99-00:160.
- 19. Annual state liquor license fee is payable in full in advance. Rem.-Bal., \$6269.
- 20. No rebate on state liquor license. State license transferable from one unit to another. 09-10:244.
 - 21. State liquor license transferable. 07-08:185.
- 22. License void for legal insufficiency, revocable. 07-08:166.
- 23. State license required for every Federal license. L. '07, ch. 194, §§ 1, 2, 3. 07-08:419.
- 24. Donation to a municipality in addition to the regular license fee prohibited. 07-08:396.
- 25. Vessels in interstate commerce subject to state liquor license. L. '07, ch. 194. 07-08:231.
- 26. State licenses are requisite for every Federal license of retail and wholesale liquor businesses. Rem.-Bal., §§ 6269, 6270. 11-12:61.
- 27. Town of fourth class may provide for granting liquor license for less one year. Rem.-Bal., §§ 6264, 7731, subd. 10. 13-14:553.
- 28. Ten per cent of the amount collected by cities for service bar licenses is payable to the state in addition to the percentage on retail liquor licenses. Rem. Bal., §§ 6264, 6265. 13-14:434.
- 29, State treasurer may accept in full ten per cent of liquor license fee for licenses granted for less than one

- year from towns of fourth class. Rem.-Bal., § 6264. 13-14:553.
- 30. "Ninety per cent" section in rebate of unearned license meant to exempt municipality from repayment of any portion of ten per cent turned into state treasury. L. '09, ch. 31, § 6.

09-10:184.

- 31. County commissioners are not authorized to issue liquor licenses for the fractional period of a year. Rem.-Bal., § 6263.
- 32. Prescriptions for intoxicating liquors issued by a non-resident physician may not be filled in this state. L. '15, ch. 2. Rem.-Bal., §§ 8386-8407.

15-16:246.

- 33. Possession of not more than two quarts of intoxicating liquor other than beer, and of not more than twelve quarts of beer at the same time is lawful. L. '16, ch. 2, § 22.
 - 15-16:203, 13-14:70.
- 34. Locker systems by which members of a club kept liquor for personal use is a violation of the act. L. '15, ch. 2, § 10. 15-16:198.
- 35. Clergymen are not authorized to possess intoxicating liquors for sacramental purposes in excess of the general limitation prescribed in § 22, ch. 2, L. '15. 16:226.

Offenses

36. Penalty for selling liquor without a license indicated. 09-10:54.

Permits

37. Single permits may be issued to transport into the state 12 quarts of beer and 2 quarts of whiskey. L. '15, ch. 2, § 15.

Disposition of Licenses

38. Refund pro rata by county on unexpired licenses on incorporation of a city or town. Bal. Code, § 2934.

07-08:165.

IRRIGATION DISTRICTS

(See Public Utilities, 2; Taxation, 252, 268.)

- 1. Board of directors of an irrigation district has not authority to name one of its members secretary. Rem.-Bal., § 6454. 13-14:200.
- 2. Board of directors of an irrigation district is entitled to compensation only for actual attendance at meetings. Rem.-Bal., § 6454. 15-16:185.

IRRIGATION DISTRICTS-Continued

- 3. Board of directors of an irrigation district are entitled only to actual expenses while engaged in official business other than meetings. Rem.-Bal., § 6454.
- 4. Moneys received by county at a general tax sale are not applicable to delinquent irrigation assessments. Rem.-Bal., § 9271. 15-16:311.

JUDGMENTS

(See Fees, 31-46.)

JUDGES

Superior Court

- 1. Filing for superior judgeships, to be filed with county auditor. Rem.-Bal. §§ 4808, 4810. 07-08:470.
- 2. Nominations of superior judge whether in judicial districts of one or more judges governed by ch. 209, L. '07. 07-08:456.
- 3. Attorneys under suspesion are not eligible for candidacy for the superior bench. Const., art. 4, §17. Rem.-Bal., §189.
- 4. Judges elected to fill unexpired terms take office immediately upon their election and qualification Rem.-Bal., § 9043-1. Const., art. 4, § 3

11-12:370, 15-16:371.

- 5. Governor can only appoint judge to sit pro tempore in county at request of judge of that county, even when incumbent is under arrest. 99-00:194.
- 6. It is the duty of a superior judge directed by the governor to hold court in a county other than that for which he was elected to comply with the request. Const., art. 4, §§ 5, 7. Rem.-Bal., § 27.
- 7. Voucher presented on funds lapsed by limitation into state treasury not to be honored. Salary of Judge Benson. 97-98:69.

Serving in Another County

- 8. Superior judge to sit in any county at request of Governor. L. '93, ch. 43. Const., art. 4, § 7. 97-98:103.
- '9. Superior judges of one judicial district may serve in another judicial district only at the request of presiding judge thereof. L. '93, p. 67.

10. Governor may request any superior judge to hold court in the judicial district of a deceased judge.

07-08:44.

Gowns

11. Superior judge must wear gown and same is to be furnished by county.

09-10:52.

Court Commissioners

12. Court commissioners appointed in counties having no resident judge only entitled to salary. L. '95, p. 164.

Supreme Court

(See Elections, 34, 76, 84, 88.)

Constitutional provision of specific salaries of state officers is in effect an appropriation to pay same. Const., arts. 3, 4, 8. 01-02:44.

JURIES

(See Fees, 69-72; Inspection, Bureau of, 4.)

JUSTICES OF THE PEACE

(See Crimes; Fees, 73-81; Fines, 2.)

Qualifications, Etc.

- 1. In fourth-class cities police justices to be selected only from duly elected justices of the peace. L. '89, § 174.
- 2. Precincts within a township are not entitled to separate justices of the peace. Rem.-Bal., §§ 6513, 6514, 9436.

15-16:196

- 3. Justice of the peace of a precinct divided or abolished shall continue in office until his successor is elected in the reorganized precincts. Rem.-Bal. § 6521. 11-12:67.
- 4. Second justice cannot be appointed to precinct wherein election has never been ordered. 1 Hill's Code, § 300.

93-94:7.

5. Fallure of justice of peace to qualify after election does not of itself vacate said office. P. C., § 4787.

07-08:373.

- 6. Justice of peace in first-class city must be attorney. 07-08:340.
- 7. Justice of the peace does not have to re-qualify on re-election.

99-00:22.

8. Justices of the peace were elected on November 3, 1914, for a term of four years under § 1, ch. 41, L. '13.

13-14:552.

07-08:44.

JUSTICES OF THE PEACE—Continued Qualifications, Etc.

9. Justice of the peace may be appointed county commissioner.

01-02:269.

In General

- 10. "Action" used in jurisdictional sense covers both criminal and civil actions. L. '99, ch. 40.
- 11. Justice may appoint special constable to serve process. 99-00:162.
- Counties not required to furnish blanks for justices of the peace and other precinct officers. 97-98:136.
- 13. State has no appeal where jurisdiction of justice of peace is final. L. '97, p. 424, § 169. 97-98:138.
- 14. Jurisdiction in crimes is co-extensive with county of justice's election. 01-02:42.
- 15. To apply court fees to court expenses, without first accounting to county treasurer. 01-02:337.

Officiai Bond—Premium

16. Premium on official bond of justice of the peace cannot be paid for with county funds. L. '13, ch. 49.

13-14:550.

JUVENILE COURT

(See Schools, 335.)

Juvenile Court Law

1. Chapter 49, Laws 1903 (Rem.-Bal., §§ 1700-1707, inclusive), providing for care of dependent and neglected children, is repealed by Chapter 160, Laws of 1913, known as the "Juvenile Court Law" (Rem.-Bal., §§ 1987-1, et seq.).

13-14:463.

Deiinquent Children

2. Children under twelve years of age are dependents subject to the jurisdiction of the juvenile court, if engaged in selling newspapers on the street, or soliciting subscriptions and making deliveries or collections for newspapers and other periodicals. '13, ch. 160, § 1, subd. 18. 13-14:170.

LABOR

Eight-Hour Law; Industrial (See Welfare; Master and Servant; Workmen's Compensation Law.)

1. Employer may discriminate against union men. Rem.-Bal., § 2382.

09-10:220.

Non-transferable merchandise check illegal. P. C., § 5982.

LABOR EXCHANGE—FEES

If the legislature should establish a system of public labor exchanges, initiative measure No. 8 would not operate to prevent the state from charging a fee to the employe. Const., art. 2, § 1.

LAND (PUBLIC) COMMISSIONER

- 1. Public Land Commissioner may not divert state land commission funds to clerical hire. 97-98:211.
- 2. Office of arid land commissioner abolished by General Land Act, March 16, 1897. March 22, 1895, § 2. Overruled Howlett v. Cheetham, 17 Wash. 626.

3. Action of board of equalization

and appeal binding on commissioner of public lands. 93-94:4.

Contract of Sale-Forfeiture

4. Has no authority to reinstate a contract of sale on state lands which contract has been duly forfeited and canceled by order of the board for non-payment of principal and interest. 13-14:399.

LAW LIBRARY—COUNTY MAY MAIN-TAIN

County commissioners are authorized to provide law labraries for the county officials. Rem.-Bal., §§ 3862, 3864.

15-16:329.

97-98:115.

LAWS

(See Codes; Session Laws.)

LEGISLATOR

Removal of legislator from county is abandonment of office. Const., art. 2, 93-94:20.

LEGISLATURE

(See Governor, 2; Legislator.)

- 1. Members attending adjourned session entitled to mileage. 09-10:67.
- 2. Sixty consecutive days is limit of legislative session.
- 3. Statutory ninety-day rule as applied to session of March, 1907, declared. Const., art. 2, § 31.

Employees of

4. Extra allowance to certain legislative employees disallowed.

LEGISLATURE—Continued

Employees of

5. Extra allowance to certain senate employes for work additional to regular employment not a contravention of Const., art. 2, § 25. 99-00:24.

Power of Legislative Committee to Produce Witnesses, Books, Etc.

- 6. Legislative committee properly authorized may compel attendance of witnesses and production of books and papers, and the fact that witness is not required to keep books would not justify refusal to produce same. Rem.-Bal., § 6922.
- 7. Legislative journals may be kept on book typewriters. 11-12:1.
- 8. Separate roll call on emergency clauses in legislative bills is no longer required in view of the repeal of Const., art. 2, § 31, by the initiative and referendum provisions of the constitution adopted in 1912. 13-14:38.

Speaker of House

- 9. Speaker of the house may sign vouchers or certificates against legislative appropriation for printing after adjournment of legislature. Rem.-Bal., \$ 6896.
- 10. The house of representatives may by resolution allow additional compensation to one of its members chosen to serve as speaker of the house.

 13-14:46.

LIBRARIES

(See Cities and Towns, 17; Law Library; Printing, State, 16; Schools, 142, 197, 198.)

- 1. Counties have no authority to establish or maintain free public libraries. L. '15, ch. 12. Rem.-Bal., § 6971.
- 2. Official reports of state for state library limited by statute. L. '01, p. 57. 01-02:310.
- 3. City treasurer, and not the library board, is proper custodian of library funds of first-class cities. 07-08:117.
- 4. Status of law of 1907 indicated as regards libraries. 07-08:93.
- 5. §§ 7739-47, Pierce's Code held repealed by §§ 7718-38, P. C. 03-04:146.
- City councils of the third class have no authority, other than by general vote, to levy for city library.

LICENSES

(See Auctioneers; Automobiles, 14, 15; Barbers, 6; Commissioners, County, 35; Corporations, 13-21; Dogs; Ferries; Fish, 37-88, 139; Food Laws, 14; Game, 44-51; Hotels, 6; Insurance, 38-41; Intoxicating Liquors, 18-31, 38; Pawnbrokers; Peddlers.)

For Occupations and Privileges

1. Cities of fourth class may not tax lawyer or physician as such.

09-10:151.

2. Transient traders or peddlers are subject both to county and city licenses. P. C., § 6063. 07-08:1.

Funds—Returned License Where Chargeable

3. Returned license to be charged to current expense fund of county. L. '09, ch. 81, § 6. 09-10:184.

Occupational

(For hunting and fishing, see Game.)

LIMITATIONS, STATUTE OF

(See Taxation, 190.)

LOCAL ASSESSMENTS

See Cities and Towns, 19; Highways, 64-73; Taxation, 13, 50, 109, 252, 262, 268, 311, 366, 369, 390.)

LOCAL OPTION

(See Intoxicating Liquors.)

LOGS AND LOGGING

(See Public Lands, 17, 25-27, 65, 68-70, 78; Taxation, 110, 115, 202, 203, 228, 239, 281, 339, 389.)

LOG-SCALER

- 1. May bring suit under the act and convert one-half of the recovery to own use. 97-98:172.
 - 2. Log-scaler to appoint deputies. 97-98:181, 185.
- Log-scaler's fees independent of lien right and collectible from seller. 97-98:191.

LOUISIANA PURCHASE EXPOSITION

Ch. 182, L. '03, and §§ 134, 135 and 155, harmonized as to the payment of requisitions of the exposition commission by State Treasurer. L. '03, ch. 182.

03-04:59.

07-08:103.

MARRIAGE

(See Fees, 2, 3, 80.)

- Only ordained priest can marry. 99-00:165.
- 2. Requirements of German marriage law for certificate of no disability from state of foreign contracting party cannot be complied with in this state. 03-04:53.

MASTER AND SERVANT

(See Eight-Hour Law; Industrial Welfare; Labor.)

1. Agreement not to join a labor union may be a condition of employment. 07-08:72.

Statutory Regulation

2. "Sixteen-hour law" for railway employees not operative upon interstate traffic. 11-12:221.

Women aud Minimum Wage

- 3. Female employed a specific part of week or day is not entitled to the full minimum weekly wage. L. '13, ch. 174.
- 4. Female employee is entitled to full minimum wage rate though not fully occupied during such employment. L. '13, ch. 174. 15-16:51.
- 5. Female employee of several employers, each contributing a share equal to the minimum wage, cannot hold either one of such employers for the full amount in default of payment by the others. L. '13, ch. 174. 15-16:51.
- 6. Charge of tuition fee in business or trade school marketing the students' products is not of itself a violation of the statute. L. '13, ch. 174, § 17.
- 7. Telephone operators are female employees within the act. L. '11, ch. 37. 11-12:78.
- 8. Female employed as cook for threshing outfit not cooking in a "hotel or restaurant" within the eighthour act. 11-12:113.
- 9. Minimum wage provisions of ch. 174, L. '13, do not expressly include females employed by the state.
 11-12:46.
- 10. Female telegraph operators are mechanically employed within the eight-hour act, except such within provisions of Federal act. Op., May 24, 1911.

Dangerous Machinery—Duty to Safeguard

11. Failure to safeguard dangerous machinery after notice by the state labor commissioner, or to apply for arbitration, entitles the commissioner to institute criminal proceedings. Rem.-Bal., §§ 6593, 6597.

Compulsory Insurance Fund

12. Employer and employee may contract for the maintenance of an accident insurance fund based upon deductions from current wages. 07-08:75.

MERCHANDISE

(See Taxation, 111, 172; Trading Stamps.)

METEOROLOGICAL STATION

State may consent to purchase of government site. 01-02:397.

MILITIA

(See Adjutant General; Poll Tax, 14; Public Lands, 91.)

Armories

1. Armories may not be rented.

07-08:215.

- 2. Appropriation for "construction" of an armory does not include the furnishings thereof. L. '09, ch. 68, § 1. L. '11, ch. 61. 11-12:99.
- 3. City or county officers ex-officion members of an armory commission do not cease to be members of such commission on the termination of the city or county office. L. '03, p. 212.

03-04:259.

Discipline

4. Laws of discipline and organization not in conflict with state or Federal constitutions. Const., art. X, § 2. 93-94:60.

Duties and Function

- 5. Riot fund may be used for transporting troops in Spanish-American war. 99-00:16.
- 6. To be placed at government's disposal for war on requisition of Federal government. 99-00:15.
- 7. Naval militia not a part of the state national guard. L. '09, ch. 134, § 12. 09-10:203.
- 8. Militia suppressing certain riots, not as independent military unit, but considered part of sheriff's posse in regard to payment of expense therefor.

 91-92:99.

MILITIA—Continued

Times A

9. Appropriation act of March 27, 1890, not subject to draft after first day of May, 1892. Const., art. 8, § 4. 91-92:216.

- 10. Warrants issued by mistake of auditor may be refused payment by treasurer. 09-10:137.
- 11. Warrants on military fund to be drawn for expenditures incurred in any year. L. '87-'88, ch. 83, § 36.

91-92:4.

- 12. Expense in Tracy convict episode to be from general militia appropriations. 01-02:369.
- 13. Railroad company's claims against the state for mobilization of troops to be settled by United States Adjutant General. 99-00:130.
- 14. Expense of "delinquency courts" to be paid from military fund.

01-02:269.

- 15. Military fund is not liable for the maintenance of a military prisoner confined in a city jail. Rem.-Bal., § 7325.
- 16. Andit of militia fund estimates by board of military auditors. L. '90, p. 512, § 43. 91-92:217.
- 17. Form of verification of claim against militia fund approved.

90-92:217.

18. Disposition of money derived from sale of state military property to be credited to general fund. 01-02:236.

Officers and Men

19. Mail carrier enlisting in militia waives mail carrier's exemption.

99-00:14.

07-08:122.

- 20. Executive's office, and not Secretary of State's, proper from which to forward militia officers' commissions.

 99-00:35.
- 21. Status of Capt. Fred Llewellyn, retired, indicated. 07-08:3.
- 22. Life of officers' commissions in force on March 27, 1890, extended to May 1, 1892, regardless of individual date of expiration. 91-92:73.
- 23. Expiration of officers' commissions to be May 1 and June 1, 1892, regardless of preceding legislation. L. '89, p. 513, § 46. 91-92:51.
- 24. What officers under the Laws of 1907 are to be recommissioned.

Pay

- 25. Quarterly allowance to commanding officer payable as soon after first day of each quarter as practicable. L. '09, ch. 134, § 54. 09-10:96.
- 26. Member of guard injured on duty entitled to compensation from maintenance fund of national guard.

09-10:224.

27. Allowance of \$25.00 a month a limitation on amount to be audited and allowed. L. '09, ch. 134, \$54.

09-10:96.

- 28. Computation of longevity pay to be inclusive of all time served by the officer in the state national guard either before or since Spanish-American war.

 03-04:94.
- 29. Balances in the hands of the militia paymaster after the payment of any claims cannot be applied on other allowed claims, but should be transmitted to the State Treasurer.

13-14:318.

- 30. Ten per cent increase in pay allowed soldiers of the state for re-enlistments does not apply to those mustered out prior to full term of enlistment unless they were members of First Washington Volunteer Infantry. Rem.-Bal., § 7224, as amended L. '13, ch. 66, § 10. 13-14:178.
- 31. Federal pay for state militia begins on reporting for duty and not at mustering in, hence the state militla is not entitled to pay from date or such reporting. L. '15, ch. 47. U. S. Stats. at Large, vol. 35, ch. 204.

15-16:341.

Personnei

32. Members of an Indian school, citizens of the United States, eligible for state militia. 3 Fed. Stat. Ann., p. 496.

Supplies and Uniforms

- 33. Officers' record books only obtainable through state printer. L. '05, ch. 168, § 3. 07-08:283.
- 34. Officers of naval militia not entitled to uniform allowance prior to April 1, 1912. L. '11, ch. 102. L. '09, ch. 134.
- 35. Adjutant general has no authority to purchase horses for mounting officers and men. Rem.-Bal., § 7225.

11-12:65.

MILITIA—Continued

Property

- 36. State not liable for death of cavalry horse. 03-04:290.
- 37. Recovery of military property retained by an enlisted man to be by civil action in conversion. Military Code of 1903, § 48. 03-04:170.

MINES AND MINERALS

(See Public Lands; Taxation, 113, 216, 220, 221.)

Inspection—Safety

- 1. Deputy mine inspector is not required to be examined for such position. L. '11, ch. 63, § 1. 11-12:20.
- 2. "Fire boss" not an unusual employment for "the protection of life" exempting such from the eight-hour rule. L. '09, ch. 220, §§ 1, 2, 3.

11-12:343.

- 3. Controversy as to certain minor expenses against mining bureau appropriation an abstract question not determinable by Attorney General. L. '89, p. 641, § 21. 91-92:89.
- 4. Mine inspector may compel adequate safety appliances. L. '91, p. 152, § 8. 07-08:189.
- 5. Each seam of a mine is required to have two openings. Rem.-Bal., § 7378.
- 6. Works and machinery of a coal mine are not subject to inspection by the commissioner of labor, but are under the jurisdiction of the state mining inspector. Rem.-Bal., § 6587 et seq., § 7391.

Inspectors

- 7. "Expenses" in § 5, L. '91, p. 155, is mileage only, not board and lodging.
 97-98:7.
- 8. Coal mine inspectors entitled to nothing but salary and mileage. L. '91, p. 155, § 5. 97-98:105.
- 9. Mine inspector, not a candidate, may sit on examination board of candidates for mine inspectorships. L. '91, p. 155, § 5. 97-98:340.

Assessment Work

10. Notice of location may be filed without affidavit of necessary assessment work. L. '99, p. 69. 99-00:78. 11. Clay is a "mineral." 01-02:346.

Gross Ontput

12. The term "value of the gross output" as used in § 6788, Rem.-Bal.,

means the value of the gross output of merchantable shipping ore at the mine. Rem.-Bal., §§ 6787, 6788. 13-14:394.

MINIMUM WAGE

(See Industrial Welfare; Master and Servant.)

MONEY

(See Taxation, 127, 130, 138, 143.)

MORTGAGES

(See Taxation, 117, 120, 126, 226, 243, 244, 317, 319.)

1. Mortgage held as security of building and Ioan association may be surrendered on satisfaction to the mortgagor. Hill, vol. 1, § 1605.

97-98:65.

- 2. Equity of redemption begins from date of purchase from county treasurer. 97-98:134.
- 3. Copy of mortgages filed with auditor to be retained after surrender of the original. 99-00:181.
- 4. Sales under foreclosure to be treated as sales under execution. L. '97, ch. 50. 97-98:131.

MOTHERS' PENSIONS

- 1. Mother's pension is not authorized for a deserted wife. L. '13, ch. 160. L. '15, ch. 135. L. '13, ch. 28. Rem.-Bal., § 1987-1 et seq. Rem.-Bal., § 1985-1.
- 2. Allowances under the mother's pension act of 1913 terminated on June 10, 1915, when ch. 135, L. '15, became operative. 15-16:69.
- 3. It is the duty of the county auditor to keep a record of the ages of children of mothers receiving compensation under the act and to see that the proper amounts are paid each month. Rem.-Bal., § 3918. L. '18, ch. 179, §§ 2, 4, 6.
- 4. Allowance for children under the mothers' pension act may be discontinued by the auditor without a court order for any child attaining fifteen years of age. L. '13, ch. 179, §§ 4, 6.
 13-14:248.

15-14:29

MOTOR VEHICLES

(See Automobiles.)

MUNICIPAL CORPORATIONS

(See Cities and Towns; Public Utillties, 40-43.)

Bonds

- 1. Municipal corporation bonds not exchangeable by the state, which can only purchase new bonds. 07-08:260.
- 2. Bonds against a specific municipal project; i. e. a water-works, not "municipal bonds" within § 2200, vol. 3, Bal. Code. Bal. Code, vol. 3, § 1077.
 03-04:248.
- 3. Ten per cent limitation of security does not prevent co-suretyship when each surety does not exceed ten per cent. L. '11, ch. 49, § 193. 11-12:80.
- 4. Ten per cent limitation of security does not apply to private individual on corporation bonds, excepting statutory bonds. L. '11, ch. 49, § 193.

NATIONAL GUARD

(See Militia.)

NATIONAL IRRIGATION CONGRESS

Vouchers approved by commissioners to be valid. 09-10:31.

NATURALIZATION AND CITIZEN-SHIP

(See Elections, 21; Fees, 105, 109; Husband and Wife.)

- 1. Natives of the Philippine Islands did not become United States citizens by virtue of the cession of the islands.
 11-12:237.
- 2. Woman married to alien prior to Federal law of 1907 takes the nationality of her husband. 34 Stat. 1228.

NAVAL MILITIA

(See Militia, 7, 34.)

NEWSPAPERS

(See Taxation, 119; Trade Marks, 3.)
"Weekly newspapers" under § 3912,
Rem.-Bal., mean newspapers published
regularly once a week or oftener, including those published daily.

15-16:92.

11-12:227.

NAVIGABLE WATERS

(See Railroads, 1.)

"Inland navigable body of water" defined. 07-08:349.

NORMAL SCHOOLS

(See Printing, State, 14; Schools and School District, 4, 45, 90, 98, 158, 183, 251, 309, 314-318.)

NOTARY PUBLIC

(See Initiative and Referendum, 16; Internal Revenue Stamps.)

- 1. Revenue stamp of fifty cents as prerequisite to qualification of notary's commission. 01-02:21.
- 2. Residence in good faith of the state for more than one year necessary condition for qualification of notary public.

 07-08:95.
- 3. Change of residence does not invalidate commission. 91-92:33.
- 4. An applicant for commission as notary public cannot perform notarial duties pending approval of his bond. Rem.-Bal., § 8297. 13-14:251.
- 5. Clerk of court presumed to have examined sureties of notary public as to whether the property of the sureties is subject to execution on the bond. L. '01, ch. 14. 03-04:168.
- 6. Certificate of notary public's appointment \$1.00. 07-08:320.
- 7. Affidavits provided within ch. 18, Ext. Session Laws of 1909, to be taken free of charge. Ext. Sess. '09, ch. 18.
- 8. A notary public cannot be compelled to take an acknowledgment unless such duty is imposed by mandatory statute. Rem.-Bal., §§ 2268, 8761, 8761½. L. '09, Ext. Sess., ch. 18.

13-14:445, 09-10:104.

- 9. Notary Public is not a "state office" for which women are ineligible. Contra 99-00:135, 07-08:160.
- 10. Notaries may be removed by governor without notice or hearing. 03-04:174.
- Legislators may be notaries public.
 91-92:2.
- 12. Second certificate of appointment to Issue to notary public on change of residence. Hill's Code, § 2182.

97-98:97.

13. Notary to correct by attaching seal regardless of subsequent disagreement between the parties to the Instrument.

99-00:110.

NOXIOUS WEEDS

(See Weeds, Noxious.)

NUISANCES

(See Health, 12-15; Sewers.)

NURSERIES

(See Horticulture, 20.)

One bond sufficient for nursery having several branch nurseries.

07-08:184.

NURSERY

(See Day Nursery.)

NURSES-REGISTERED

A graduate nurse practising in this state at the passage of the nurses' law is entitled to register without examination, if otherwise qualified. Rem.-Bal., §§ 8482, 8483. 13-14:390.

OFFICERS

(See Appropriations, 7; Cities and Towns, 6-8, 26-35; Counties, 39-42; Fees; Game, 23; Special Titles of Officers.)

In General-Qualification and Removal

- 1. Citizenship at time of taking office and not at time of nomination governs. 97-98:346.
- 2. Reference in statute to "territorial" officer held a reference to corresponding officer under statehood.

97-98:140.

- 3. Succession in office under territorial government not a bar to more than two successive terms. Const., art. 11, § 7. 91-92:31.
- 4. Consecutive terms. Term by appointment then by election a bar to re-appointment or re-election. Const., art. 11, § 7. 09-10:3.
- 5. Residence on military reserve not of itself a bar to qualification for public office. 99-00:21.
- 6. Officer may not take office any time during the term when the vacancy is the result of his own failure to qualify.

 99-00:114.
- 7. Governor's power to remove does not extend to officers elected or appointed by the legislature. 91-92:95.
- 8. "Civil officer" and "state employe" defined and distinguished. Const., art. 2, § 13. 11-12:168.

Compensation

- 9. "Actual traveling expenses" defined. Table board of traveling officer is within the law. 97-98:141.
- 10. Fee books of county officers to be checked. L. '07, ch. 65, p. 107.

07-08:196.

- 11. Salaried county officers to account monthly for fees constitutional. L. '93, ch. 81, p. 184. 93-94:29.
- 12. Incumbent's duties and compensation cannot be increased by ex-officio appointment. Const., art. 2, § 25. 93-94:10.
- 13. County officials using their own conveyances in the transaction of official business not entitled to compensation therefor. Rem.-Bal., § 2334.

11-12:24.

- 14. Fees earned by county officers not included within his official duties, may be retained by him. 07-08:16.
- 15. Officer performing service incident to the office cannot accept private fees. Opinion Aug. 21, 1907.

09-10:100.

- 16. Frank Houghton to draw salary from time of appointment. 01-02:90.
- 17. Salary of E. D. Benson not to be paid in absence of appropriation.

90-00:27.

- 18. Act of 1901 classifying counties does not affect increase of county officers' salaries during term. 01-02:65.
- 19. "Mileage" not a "compensation" subject to statutory prohibition of increase during interested officer's incumbency. 01-02:234.
- 20. Auditor may prescribe limits of traveling allowance of county officer. 97-98:69, 166.

General

- 21. Officer acting in quasi-judicial capacity not personally liable for honest mistake of law or fact. 09-10:136.
- 22. Officer paid a per diem not required to keep office open in the intervals of employment. Bal. Code, § 1594. 03-04:43.

Employment of Members of Family

23. A contract of employment made by a public officer with his wife or minor child is in violation of Rem.-Bal., § 2334.

OFFICERS—Continued Women

- 24. Appointment as commissioner of deeds not eligible. 07-08:495.
- 25. Women eligible for school district officers. 07-08:382.
- 26. Not eligible as county superintendent of schools. 91-92:25.
 - andent of schools. 91-92:25.

 27. Compatibility and incompatibility.

(See Assessors, 1, 2; Auditors, County, 3; Commissioners, County, 3, 17; Fair Commissioners; Game, 10-12; Legislature, 5; Notary Public, 11; Prosecuting Attorney, 10; Regents, 6; Schools and School Districts, 111, 113; Soldiers, 18; Vital Statistics; Weights and Measures, 1.)

OIL

(See Public Lands, 5, 8, 10, 11, 56, 66, 132; Tide Lands, 20, 25.)

Inspection

- 1. No provision for inspection fee of one-fifth of one per cent per gallon straight, except in carloads. L. '07, ch. 192, § 4.
- 2. Oil purchased in a foreign state, by the bona fide consumer thereof, and brought to this state is not subject to inspection. L. '07, ch. 192, § 2, 3, 6. 07-08:157.
- 3. Oil imported for sale to be inspected and inspection fee charged to person then in possession thereof.

07-08:236.

- 4. Oil in storage tank to be inspected and receptacles thereafter receiving it to be labeled according to law. L. '07, p. 414, § 3. 07-08:363.
- 5. Oil not intended for use within the state is not subject to inspection except when inseparable from locally used oil. Rem.-Bal., §§ 6050 et seq.

11-12:280.

Inspectors

- 6. Oil inspector under ch. 192, L. '07 to be appointed when. 07-08:80.
 7. Appropriation for inspector limit-
- 7. Appropriation for inspector limited to \$1,800.00. 03-04:242.

OPTOMETRISTS

Transient optometrists practising In the state are subject to examination. L. '09, ch. 235. 09-10:119.

OSTEOPATHY

License

- 1. After January 1, 1910, no application for osteopathic license to be received unless from holder of three year college diploma. L. '09, ch. 192, § 6. 09-10:93.
- 2. License to follow diploma—Osteopathic license not to be granted on allopathic diploma. 09-10:56.

Osteopathy Defined

- 3. An osteopath is not a duly licensed physician authorized to practise medicine within meaning of Rem.-Bal., § 8478. 13-14:14.
- 4. Osteopath practising without qualifying is not "practising medicine" within the prohibition unless entitling himself "M. D." 99-00:115, 119.
- 5. Osteopath a physician qualified to be municipal health officer. L. '07, ch. 85. L. '09, ch. 92. 09-10:146.
- 6. Osteopathy not within the meaning of "medicine or surgery or either of them." L. '90, pp. 115-119. L. '01, pp. 47-51. 99-00:115, 01-02:324.
- 7. Osteopaths are penally liable for practising medicine or surgery under Rem.-Bal., § 8395. 15-16:61.
- 8. Osteopath not a "physician" authorized to sign death certificate. L. '07, ch. 83. 07-08:239.

OVERFLOWING LANDS

(See Tide Lands, 40.)

OYSTERS

(See Fish, 33-37, 63, 139; Taxation, 129, 2271/2; Tide Lands, 44; 60.)

Beds-Taxation

1. Oyster beds being interests in tide lands, the bases of such beds are taxable, but tide lands themselves are not. 97-98:7.

Reserves

- 2. The board of state land commissioners is authorized to determine when a reserve contains oysters in merchantable quantities. 13-14:96.
- 3. The power granted port commissions to lease harbor areas does not vest them with power to lease oyster lands within port districts, but the latter power is retained by the land commissioner. Rem.-Bal., §§ 6808 et seq. L. '13, ch. 169.

OYSTERS—Continued Reserves

- 4. Platting state oyster lands—Immediate work authorized. L. '97, ch. 107, § 10. 97-98:235.
- 5. Oyster fund not subject to warrants in excess of \$5,000.00. 03-04:190.
- 6. Order and findings in re application of John Adams for oyster land claim corrected. 99-00:209, 214.
- 7. Oyster land lease application limited to one filing at a time. 01-02:418.
- 8. Oyster land application, prior to application for general tide land lease, entitles such applicant to deed.

01-02:30

- 9. Duty of local oyster boards (L. '97) to examine oyster lands not affected by act of 1903. 03-04:123.
- 10. The declaration in Rem. Code, \$5246, that the tide lands within platted oyster reserves shall forever be reserved from lease is modified by the subsequent act, L. 1911, ch. 86, which gives the state board of land commissioners power to lease for booming purposes such oyster reserves as do not contain oysters in merchantable quantities.

 13-14:96.
- 11. Tide lands within oyster reserves may be leased for booming purposes only in case the reserve does not contain oysters in merchantable quantities or is not within two miles of an incorporated city. L. '11, ch. 86, § 1. Rem.-Bal., § 5246. 13-14:128.

Auction Sale-Liability of Purchasers

- 12. Purchasers at auction sales of oyster reserves cannot withdraw approval of sale by state oyster commission, but are obligated to pay entire purchase price. Rem.-Bal., §§ 6819, 6822.
- 13. Federal wharves may be constructed on oyster reserve tide lands. 03-04:133.

PAN-AMERICAN EXPOSITION

Method of drawing against Pan-American Exposition appropriation indicated. 01-02:40, 135.

PARDON AND PAROLE

(See Crimes, 42-47.)

PAUPERS

(See Attorneys; Poor, Relief of; Soldiers, 11.)

PAWNBROKERS

No state license fee required of pawnbrokers. 01-02:298.

PEDDLERS

(See Fish, 118.)

- 1. Money received from peddlers' licenses should be credited to current expense fund in accordance with Rem.-Bal., § 9212. 13-14:130.
 - 2. "Peddling" defined. L. '09, ch. 214. 09-10:49.
- 3. Peddler license ordinances not repealed by act of 1903. L. '03, p. 38. 03-04:322.

PENITENTIARY

Appropriation

- 1. Excess in "revolving" fund may be applied to the expense of manufacture of products other than jute or brick. L. '93, p. 212. 93-94:70.
- 2. Appropriation of 1895 not an increase of the permanent revolving fund created in 1893. 95-96:39.

Warden-Dwelling

- 3. Warden's dwelling as near penitentiary as practicable is "at the penitentiary" though a mile and a half therefrom. Hill, vol. 1, § 1147. 93-94:5.
- 4. Prisoners not to be employed outside of state penitentiary. L. '03, p. 264. 01-02:312, 03-04:206.
- 5. County court has jurisdiction to remove a convict from the penitentiary for the purpose of trial.

07-08:475.

6. In absence of express authority, it might be permissible for a convicted mother to take her unweaned child to the penitentiary with her. 07-08:20.

Parole—Deportation

7. A person discharged from the reformatory or state penitentiary under a conditional pardon may be lawfully deported by the United States authorities.

Prisoners—Federal

8. State penitentiary has no authority to contract for confinement of United States prisoners. 93-94:5.

(See Crimes-Punishment.)

Product-Sale of

Sale of sacks in excess of demand to be sold at best obtainable price.

07-08:341.

PENITENTIARY—Continued Product—Saie of

- 10. Price of articles manufactured at penitentiary not fixed by statute.
 - 03-04:284.
- 11. Grain bags manufactured at the penitentiary to be sold in the order in which applied for. L. '95, p. 343.

03-04:17.

- 12. Sale of the products of the penitentiary restricted to residents of the state. 03-04:133.
- 13. An order of the state board of control pro-rating the allotment of grain sacks to a county among the applicants therefrom is void, being in conflict with L. '11, ch. 132, which provides that such sacks shall be sold as near as may be in the order of making written application therefor.

13-14:42.

Warden of

- 14. State auditor authorized to require detail of claims of director of penitentiary. Act March 27, 1890, § 5, subd. 16. 1 Hill's Code, § 1145.
 - 93-94:27.
- 15. Penitentiary director to retain records until demand of his successor, and receive salary until such demand.
 93-94:62.

Supplies, Etc.

- 16. Contract with the state for supply of beef to an institution construed as a warranty of wholesome quality.
 - 03-04:105. to execute
- 17. Board of control not to execute contract for railroad spur to penitentiary that is not reasonably necessary. L. '09, ch. 192, \$ 4. 09-10:46.

PENSIONS

(See Fees, 52; Mothers' Pensions; Schools, 299.)

PHARMACY

General

1. What constitutes a retail pharmacy. Phar. Law 1899. 01-02:51.

Examination of Pharmacists

2. Board of pharmacy may make bylaws governing method of examinations. L. '99, ch 121, § 8. 99-00:92.

License

3. Pharmacist practising under law of 1891, but discontinuing until after law of 1899, may register without reexamination. 99-00:192.

- 4. Pharmacist practising before passage of law of 1891 must re-register within sixty days of passage of law of 1899 to obtain exemption. 99-00:193.
- 5. Requirements of pharmacal license indicated. L. '91, p. 374, § 8. 91-92:206.
- 6. One engaged in the sale of strychnine in original packages is required to be a registered pharmacist or have in his employ a registered pharmacist and keep a record of sales of such articles. Rem.-Bal., §§ 8457, 8459, 2508.

13-14:401.

7. License revocable for drunkenness, insanity, etc. 99-00:192.

Registration of Drugs

8. Component parts of drugs to be registered upon the labels. L. '07, p. 211, § 1. 07-08:132.

PHYSICIANS AND SURGEONS

(See Optometrists; Osteopathy.)

License—Examination for

1. Practising without a license prior to passage of ch. 192, L. '09, does not dispense with examination.

Foreign practitioner to be examined.

- 2. Examinations for medical certificates to be held one on the east and one on the west side of the state each year.

 03-04:283.
- 3. Parties not having actual notice may file application for certificate 30 days after second Tuesday in June, 1909. 09-10:56.
- 4. Citizenship not prerequisite to practising medicine. P. C., § 6284.

07-08:217.

5. Examination of Japanese applicant for medical license to be in English language. L. '09, ch. 192.

09-10:226.

 Applicant for license who has failed at one examination may make other applications and receive certificates if he meet the requirements.

13-14:335.

License to Practise

- 7. Registration of diploma to precede license. 09-10:28.
- 8. One not complying with a prior license act, but practising for a period of years, not entitled to resume practise under a later law without examination.

 03-04:41.

PHYSICIANS AND SURGEONS—Cont. License to Practice

- 9. Physicians licensed prior to the act of 1890 not subject to subsequent license statutes. 01-02:189.
- 10. Physicians' licenses must be filed with and permanently retained by county clerk. L. '01, p. 47, § 7.

07-08:66.

11. Duplication of lost licenses within discretion of examining board.

7-08:17

12. The state board of medical examiners has no authority to employ private attorney and pay him from appropriation for expense of the board.

Rem.-Bal., § 8400. 13-14:534.

License-Revocation of

- 13. Revocation of license does not constitute subsequent practice a crime in the absence of statutory prohibition.
 01-02:374.
- 14. Conspiracy to obtain advance copies of medical license examination a "moral turpitude" justifying revocation of license. 03-04:177.
- 15. Immoral conduct grounds for revocation of license. 01-02:284.
- 16. State board of medical examiners have no authority to reinstate a practitioner whose certificate has been revoked, nor to review actions of former boards. Rem.-Code, § 8397. 18-14:335.
- 17. Issuance of prescriptions contrary to the law is not a crime involving moral turpitude rendering the license of the physician revocable. Rem.-Bal., § 8397.

POLICE COURTS

(See Fines, 2.)

POLL TAX

Levy

- 1. City existing under territorial charter is limited by its charter in enactment of poll tax ordinance, P. C., § 3818.
- 2. Fourth-class city may impose poll tax. P. C., § 3818. 09-10:151.
- 3. No law for levy or collection of road poll tax. 09-10:62.
- 4. Spanish war veterans not exempt from poll tax in fourth-class city.

01-02:351, 03-04:332.

- 5. Master of steamboat having his residence on shore is subject to poll tax. 91-92:186.
- 6. Omission to levy road poll tax by commissioners does not affect collection of same as if properly levied. L. '89, p. 622, § 7. 91-92:117.

Collection

7. Action on road poll tax to be brought in the joint names of the county and local road supervisors.

01-02:92.

- 8. Right of county assessors to collect poll tax while making assessment.

 03-04:22.
- 9. Payment of poll tax for current year in state of Oregon does not avoid payment in this state. 97-98:34.
- 10. Road poll tax to be collected before December 1st of each year.

97-98:308.

- 11. Collection of road poll tax by garnishment indicated. L. '95, p. 424, § 15. 97-98:308.
- 12. Costs of delinquent poll tax judgment included in said judgment. L. '03, ch. 119. 07-08:348.
- 13. Poll tax collected by a town by authority of law is not payable to the county. L. '05, p. 297 (Repealed, L. '07, ch. 246).

Exemptions

- 14. Militiamen exempt from road poll tax during period of service. Bal. Code, § 2066. 01-02:91.
- 15. Residents of state subsequent to March 1st not subject to current poll tax. 07-08:167.
- 16. Homesteader residing off his homestead is liable for poll tax.
 03-04:239.

17. Beneficiaries of poll tax exemption clause specified. L. '03, p. 223.

03-04:234.

POOL HALLS

(See Townships, 4.)

Females and minors excluded, whether pool halls sell liquor or not. L. '09, ch. 27, § 1. 09-10:150.

POOR

Relief of

1. County commissioners, having due notice, may allow medical and hotel

POOR—Continued Relief of

bills for indigent strangers injured within their jurisdiction. Rem.-Code, §§ 8374, 8379.

2. Separate fund for poor relief to be maintained from taxes levied by the county for that purpose.

95-96:42 contra, 95-96:55.

- 3. Maintenance of poor only to be paid as other county expenses are paid. 95-96:45.
- 4. Indigent poor dying within cities of the fourth class are to be buried by the county. Rem.-Code, §§ 8374, 8379.

PORT DISTRICTS

(See Elections, 25; Harbor Areas, 1-5, 9; Public Lands, 13; Tide Lands, 19, 22.

PRINTER, STATE

State printer an officer entitled to public supplies. 97-98:100.

PRINTING, STATE

Appropriations for

- 1. Printing fund not subject to cost of printing for departments having a maintenance fund. 01-02:421.
- 2. Printing after appropriation exhausted to be compensated at next legislature. 07-08:539.

Agricultural Station

3. Bulletins of agricultural station not covered by general printing appropriation. 05-06:206, 07-08:283, 09-10:91.

Adjutant General

4. Expense of printing adjutant general's documents to be paid for out of general appropriation for public printing and not from special military fund.

91-92:135.

Boards and Commissions

- 5. State board of printing may regulate amount and printing of state institutions. 99-00:199,
- 6. Prior laws not repealed until July 1, 1901. Dutles of board to contract for printing before July 1, 1901, indicated. 01-02:82.
- 7. Powers of public printing commissioners under law of 1901 indicated.
- 8. World's fair commission authorized to contract for private printing.
 93-94:15:

9. Wastage allowance on state printing not dependent on actual waste. L. '90, p. 468. 93-94:59.

Ciassification of

10. Classes of printing (1st, 2nd and 3rd) defined. 01-02:3.

Contracts for

- 11. Bid to be accepted in whole, not by item. 01-02:351.
- 12. Call for bids in May of each year obligatory, even though appropriation exhausted. 01-02:323.

County Printing

(See Counties, Printing.)

Dairy Commission

13. Report of dairy commissioner (1902) may be printed at expense of the state dairy appropriation.

03-04:74.

Educational Institutions — Printing — Necessity of Requisitions

14. Printing for the higher educational institutions can only be done upon requisitions approved by the governor, under \$8619, Rem.-Bal., notwithstanding L. 1911, ch. 69, fixing tax levy for such institutions, and L. 1913, ch. 12, including printing in the appropriations for such schools.

13-14:90.

Exposition, Lewis and Ciark

15. Board of Lewis and Clark exposition not entitled to state stationery. 01-02:92.

Library

16. Indexing and cataloguing of state library to be paid for out of "indexing and cataloguing" fund. L. '01, ch. 127. 01-02:222.

Senate Journals

17. Senate journals to be printed by outgoing printer. 97-98:155.

Session Laws

18. Printer not to furnish session laws to other than state officers.

97-98:165.

19. Publishing company may request bound copies of Laws '97 under exchange agreement. 97-98:160.

"Stock"

20. State printer may use "surplus stock" and settle with the state therefor by rebate on his labor bills.

99-00:204.

PRINTING, STATE—Continued "Stock"

21. "Stock" used by state printer properly chargeable to department ordering printing. 97-98:201.

General Institutions

- 22. Maintenance fund not subject to printing bills of state educational institutions. 01-02:302.
- 23. Printing for state institutions, whether paid for out of maintenance or general fund, to be done by state printer.

 99-00:64.
- 24. Last proviso of L. '99, § 11, p. 213, declares repealing clause not effective until July 1, 1901. 99-00:47.

PROBATE PROCEEDINGS

(See Fees, 54-68.)

PROSECUTING ATTORNEY

(See Elections, 96.)

Qualification

- 1. "County attorney" and "prosecuting attorney" synonymous. 91-92:28.
- 2. Prosecuting attorney may act as deputy to his successor in office. Const., art. 2, § 7. 95-96:7.
- 3. Where no attorney in the county will accept prosecutorship the court may compel some qualified attorney to act. Bal. Code, §§ 424, 466. Bal. Code, § 4755. 07-08:113.
- 4. County attorney may be resident in other county. L. '85, p. 61, § 5. 91-92:186.

Functions

- 5. Prosecuting attorney no exclusive jurisdiction, to prosecute violation of Act February 11, 1890, §12, and may retain 25% penalty. 91-92:77.
- 6. Prosecuting attorney the only county officer authorized to file informations on his own motion. Bal. Code, § 5781. 07-08:103.
- 7. Prosecuting attorney must represent the county as against a school district in a contest between the two. Rem.-Bal., §§ 114, 116. 15-16:105.
- 8. Prosecuting attorney to defend actions against county officials. 1 Hill's Code, § 227. 93-94-64.
- 9. County attorney and clerk to appoint only the number of deputies allowed them by the board of county commissioners. L. '90, p. 312, § 32.

93-94-54.

- 10. The duties of examiner of titles under the land registry law are not incompatible with the duties of prosecuting attorney and the offices may be held by the same person. Rem-Bal, §§ 8818, 8823, 8887. 11-12:228, 13-14:157.
- 11. Whether special counsel shall assist incoming prosecutor depends upon the contract of employment. L. '05, p. 50. 07-08:39.
- 12. Prosecuting attorney governed by decisions of the county judge, but not precluded from appeal. 99-00:207.

Compensation

- 13. County commissioners may furnish the county attorney with an office located other than at the county court house. Rem.-Bal., §§ 3862, 3970, 3979, 4478.
- 14. Prosecuting attorneys not entitled to special compensation for prosecuting or defending county appeals to the supreme court. 01-02:15.
- 15. Prosecuting attorney may not act privately as attorney in foreclosure of delinquent certificate action. P. C., § 8673. 09-10:98.
- 16. Prosecuting attorney's fee in default divorce cases: Repealed by L. 86, p. 59. Hill, vol. 1, § 3003. 07-08:240.
- 17. Prosecuting attorney not allowed extra compensation for conducting case in Federal court, in view of §§ 3961, 4065, Rem.-Bal. 13-14:52.

PUBLIC ACCOUNTANTS

(See Accountants.)

PUBLIC INSTITUTIONS, COMMISSIONER OF

Salary of commissioner of public institutions to be drawn against maintenance funds of institution under management board of audit and control. 97-98:161.

PUBLIC LANDS

(See Harbor Areas; Land Commissioner; Oysters; Schools, 9-12; Tide Lands; Taxation, 132, 236, 237, 295.)

Sales, Leases and Contracts

- 1. Correction of conflicting awards only for cause set forth. L. '95, ch. 178. 97-98:216.
- 2. Certificate of delinquency no demand. 13-14:486.

- 3. Interest is computed on sale of state lands from the time the contract is actually sent to purchaser for execution, under § 6676, Rem.-Bal.
 - 13-14:53.
- 4. Assessment to be made prior to patent, after final proof. Rev. Act, §27.
 01-02:315.
- 5. The Commissioner of Public Lands cannot grant oil or gas leases for a term longer than five years (§ 6794, Rem.-Bal, and § 11 of enabling act in conflict). 13-14:19.
- 6. When apparent confusion as to parcels to be sold, sale not to be confirmed until decided by legislative action. L. '89-'90, p. 173. 91-92:11.
- 7. Sale of undivided interest in state lands not authorized. 97-98:213.
- 8. No deposit is required upon application for lease to mine for oil or gas under §§ 6681 and 6793, Rem.-Bal.
 - 13-14:19.
- 9. Leaseholds in more than one section of land cannot be lawfully merged in one person or company. 13-14:19.
- 10. The Commissioner of Public Lands has power to require the filing of a waiver of damages by the prior agricultural lessee before granting to another a lease for mining for oil or gas on his lands. Rem.-Bal., § 6798.
 - 13-14:19.
- 11. The Commissioner of Public Lands has no discretion to grant or deny a lease for mining for oil or gas to qualified applicants. Rem.-Bal., § 6791 et seq.
- 12. Fish commissioner no authority to grant right-of-way to railroad over state land. 01-02:385, 388.
- 13. Moneys received by State Treasurer on leases of state lands within port districts cannot be paid to county treasurers except pursuant to an appropriation by the legislature. L. '13, chs. 168, 169, 170. Const., art. VIII, § 4.
- 14. "Breaking" in § 2134, Bal. Code, defined as all breaking found on land at time of appraisement. 03-04:285.
- 15. Lands subject to the board of control cannot be leased for mining

- purposes other than by the state land commissioner. Bal. Code, §§ 2212, 2133. L. '03, pp. 103, 113. 07-08:60.
- 16. State lands cannot be deeded in compensation to one performing service thereon for the state, but are only to be disposed of by sale as provided. Const., art. XVI, § 2. 07-08:65.
- 17. Land upon which there is an unexpired contract of sale of timber thereon is not subject to sale until expiration of timber contract. L. '01, p. 308, § 128. L. '07, ch. 255. 07-08:77.
- 18. Forfeiture of state lands does not result in abolishing accrued liens on the contract interest as against the state.

 15-16:88.
- 19. Prior unexecuted contracts may be foreclosed or extended by board of land commissioners according to the terms of such contracts. 93-94:42.
- 20. If necessity exist for overflowing state lands, the board of land commissioners has no discretion to deny an application therefor. Rem.-Bal., §§ 6828-6830. 13-14:404.
- 21. Lands sold prior to March 15, 1893 (§ 5, p. 387, L. '93), on deferred payments become due after said date, not within control of board of land commissioners so long as contracts are complied with. 93-94:42.
- 22. "Capitol building lands" are state lands subject to mineral lease by Commissioner of Public Lands. §§ 6782, et seq. Rem.-Bal. 11-12:355.
- 23. "Parcels" of state school lands are contiguous legal subdivisions. Rem.-Bal., § 6672-3. 15-16:90.
- 24. Sale of Federal lands improperly made by the territory and not set aside by the state vests proceeds thereof in State Treasurer. 03-04:178.
- 25. Timber on state school lands to be sold in parcels not exceeding 160 acres in area. Const., art. XVI, §§ 3, 4. Rem.-Bal., §§ 6661, 6667-6673, 6672.
 - 15-16:90.
- 26. An installment sale of state capitol building lands, together with the timber thereon, may be made without exacting full payment for timber at time of sale. L. '09, ch. 69, § 4. Const., art. XVI, § 3.
- 27. Sale of timber on capitol building lands from the land, where it ex-

ceeds more than one million feet to the quarter section, is within the discretion of the state capitol commission. L. '11, ch. 59, § 9. 13-14:181.

- 28. The writing in one mining contract of separate leases of state lands for prospecting purposes, though all held by the same person, is unlawful. Rem.-Bal., §§ 6782-6790. 13-14:180.
- 29. A lessee of state lands remaining in possession after expiration or surrender of his lease is liable for the rental, which sum may be deducted by the state from moneys realized on a sale of his improvements to a subsequent lessee or purchaser of the land.

 18-14:501.
- 30. Relinquishment of public lands—exclusively a legislative function.

97-98:236, 97-98:120.

- 31. No voluntary conveyance can be made to the United States by the state of land for lighthouse purposes other than as provided by statute. L. '89-'90, p. 459.
- 32. Judgment of superior court of Thurston county conclusive as to items of account therein. (Strobach judgment.) 97-98:229.
- 33. Moneys applied to subsequent contract after reappraisement permitted. 97-98:229.
- 34. Public lands not to be given or donated for school purposes.

01-02:308.

35. County taxes on school lands reverting to the state on default of purchaser not a lien on said lands.

97-98:228, 249, 251, 260.

- 36. School district as purchaser governed by procedure applicable to private purchasers. 97-98:221.
- 37. Extension of time of payment—commissioner has no discretion. L. '95, § 81, p. 561. 97-98:217.
- 38. The state is entitled to collect the proper interest due upon past contracts of sale where there has been a mistake in figuring the interest, even though a deed may have issued.

13-14:501.

39. The time for the payment of principal and interest on contracts of sale for state lands may be extended

beyond the date of maturity at the discretion of the Commissioner of Public Lands. Rem.-Bal., § 6676.

13-14:515.

- 40. Segregation of contracts for the sale of state lands may be granted after an extension of time has been given for payment of principal and interest thereon, if such segregation is such not to impair the state's security. Rem.-Bal., § 6680.

 13-14:515.
- 41. Improvements made by a school district on government land without right pass to a subsequent patentee, unless some element of estoppel intervenes.

 13-14:332.
- 42. The "quarter section of land" made the basis of a minimum charge for leases of public land refers to the area and not to the descriptive legal subdivision. Rem.-Bal., § 6794.

13-14:263.

- 43. Tax on defaulted public land contract does not revive as to a subsequent purchaser. 01-02:296.
- 44. Time of notice of sale of public lands specified. 01-02:282.
- 45. Deed of ten acres University of Washington tract to United States not to be placed in escrow until deposit of consideration. 01-02:280.
- 46. Tax sale of interest in defaulted public land contract vests in purchaser. 01-02:268.
- 47. No recovery for improvements under lease of public lands cancelled for default in payments of rental therefor. No recovery for improvements in homestead on which final proof is rejected.

 01-02:206, 207.
- 48. Contract time on excavation of water ways may be extended by Commissioner of Public Lands. 99-00:156.
- 49. Proceedings in the claim of John Munroe to public lands in Whatcom county. 99-00:151.
- 50. Execution sale of interest of purchaser under public land contract not binding on Commissioner of Public Lands. 01-02:185.
- 51. Public land purchase contract not assignable. 01-02:185.
- 52. On installment purchase of state lands the interest only of the purchaser is subject to assessment and

tax sale, which interest is entirely eliminated under defaulted contract, voiding a sale of such interest.

01-02:169.

53. Block 23, Grand View Addition to City of Ellensburg, is public land.

03-04:34.

- 54. Title of Leopold Menge and August Soetway to school lands in section 36, township 23, range 4 east, indicate no void or unlawful transactions on the part of the Commissioner of State Lands.

 99-00:216.
- 55. Auditor's sale or lease of public lands a ministerial act only subject to confirmation or rejection of Commissioner of Public Lands. 99-00:213.
- 56. Lease of school lands for oil prospecting not authorized. 01-02:15.
- 57. Money paid by mistake under public land sale contract not to be repated by Land Commissioner.

01-02:15.

- 58. Improvements on forfeited school land contract become property of the state on forfeiture. L. '97, p. 236, § 12. 01-02:11.
- 59. Contract with R. B. Schram for excavation of "city waterway" at Tacoma approved. 99-00:190.
- 60. Promissory notes given to a public officer on the purchase of public lands cannot be made the subject of an agreement to surrender same to the maker upon the maker's default on the contract.

 03-04:55.
- 61. State realty may not be alienated by the board of officers of a state institution. 99-00:113.
- 62. Lessee's improvements on state lands do not pass to successor in the lease. 99-00:13.
- 63. Lessee and not the state the proper plaintiff in proceedings to eject trespasser from state leased lands.

99-00:13.

- 64. Commissioner has no authority to readjust public leases during term of rental. Rem.-Bal., § 6681. 09-10:225.
- 65. Extension of time for removing timber from public lands may be made after expiration of five-year period.

 09-10:184.

- 66. Forfeiture of mineral lease dependent on time of drilling. 01-02:384.
- 67. Cancellation of lease not warranted by failure to construct building as substantially as the terms thereof require. 01-02:372.
- 68. Payments for extension of time for removing timber from state lands to be credited to original purchase fund. L. '07, p. 753. L. '09, p. 761.
- 69. Commissioner not to sell land containing more than one million feet of timber to quarter section.

01-02:358.

- 70. Federal grant for educational purposes may be sold for a sum per acre which will equal with timber price, \$10.00. 01-02:358.
- 71. Confirmation of tax sale of public land contract by judicial decree not requisite. 01-02:333.
- 72. Lease of more than 640 acres of state land by one person or corporation may be held by assignment. Enabling Act, § 11. 01-02:313.

73. Assignment of lease lawful when not prohibited in the instrument.

01-02:309.

- 74. "Nigger Tract" property in Tacoma held not to have escheated to the state.

 99-00:5.
- 75. Stone suitable for razor hones is not "other mineral" within the act authorizing lease of mining rights therefor. Bal. Code, § 2212. 07-08:30.
- 76. Difference of description does not per se vitiate contract for the sale of public lands. 07-08:18.
- 77. Method of determining time of publication of notice of sale indicated. 07-08:164.
- 78. Charge for extension of time to remove timber sold prior to 1907 of \$1.00 per acre legal. L. '01, p. 309, § 12. L. '07, chs. 20, 256. 07-08:274.
- 79. Only one re-lease of public lands under L '99, p. 77, § 1, permitted.

07-08:369.

'80. Jurisdiction to lease public lands, so far as school and granted lands are concerned, entirely in jurisdiction of Commissioner of Public Lands. L. '07, ch. 146.

- 81. Mineral leases on state tide lands may be executed by Commissioner of Public Lands. 07-08:530.
- 82. State lands may be leased for removing fire clay (mineral). 07-08:532.
- 83. Contract payments for school land to be extended one year only. Hill, vol. 1, § 2154. 93-94:4.
- 84. Patent issues to third purchaser of one lot of a parcel of lots originally sold by the state in one certificate by indorsement in said certificate of full payment for said one lot.

 95-96:12.

Claims Against

- 85. Mere "squatters" have no claim to shore lands of navigable lakes other than as owners of improvements prior to March 26, 1890. Const., art. XVII, § 1.
- 86. Street grade assessments cannot be charged against contiguous state tide lands. 03-04:227.

Cantracts for Work on

- 87. Notice of Commissioner of Public Lands to contractors to cease work exonerates contractor from liability.

 97-98:234.
- 88. Shay's alleged contract for excavation of Smith Cove explicitly repudiated. 03-04:142.

Commissioner, State Land

- 90. Clerical hire of state land commission may be paid by voucher on "expense of appraisement, sale and lease of school," etc., "land." Tide Land Act, March 16, 1897. 97-98:218.
- 91. Lands purchased by the state for a military encampment are appropriated to a particular purpose, and hence beyond the jurisdiction of the state land commissioners to grant a right-of-way thereover pursuant to § 6832, Rem.-Bal. 13-14:39.

Deeds to

- 92. The statutory fee for issuance by the Commissioner of Public Lands of a deed to state lands is collectible, though issued under a decree of court. Rem.-Bal., §§ 6633 6637. L. '07, ch. 256, § 9.
- 93. Governor of state not personally responsible for public land deeds signed by him. 99-00:109.

- 94. Deed running to "The Fish Commission and his successor in office" conveys title to state. 99-00:62.
- 95. Deed to state not to contain reversion clause. 09-10:53.
- 96. Deed to portion of land applied for but improperly disclaimed by state to issue on correction of such disclaimer. 01-02:330.

Danations

- 97. All area within metes and bounds of donation grant considered "upland." 93-94:73.
- 98. "Ordinary high water mark" rule of state jurisdiction applies in spite of meander line survey.

 93-94:73.
- 99. Donation grants, patented by United States and surveyed by metes and bounds, are beyond jurisdiction of the state. Const., art. XVII, § 2.

Funds-Warrants-Proceeds of Sale

- 101. Moneys in the state shore land improvement fund are not to be segregated, but warrants issued against the said fund are to be paid as warrants against the general fund. L. '09, ch. 218, §§ 1, 3.
- 102. General fund warrants payable from tide land funds. L. '97, ch. 11. 97-98:119, 121.

Homestead

103. No certification of list of selected United States lands to State Auditor until status fixed by Secretary of Interior. L. '91, p. 401, § 7.

91-92:20

Indemnity and Lieu Lands

104. Salaries of agents selecting lands may be paid from 1899 appropriation. 01-02:42.

105. Appropriation by railroad company entitles state to selection of indemnity lands in lieu. 91-92:137.

Mining Leases

106. Priority of coal declaratory statement bars state's rights to land claimed previous to statehood.

97-98:232.

107. Reserved mineral rights applies to railroad right-of-way, same being merely easements. L. '07, ch. 256, § 3.

Overflowing State Lands

108. Corporations, duly authorized, may back and hold water over land of

PUBLIC LANDS—Continued Overflowing State Lands

State of Washington. L. '07, ch. 125, §§ 1, 2, 3. 07-08:428.

109. Water power plants, mining companies, irrigation projects, etc., allowed by statute to inundate state lands do not include boom or logging companies. Rem.-Bal., § 6828.

11-12:92.

Raiiroads-Right-of-Way

- 110. Railroad right-of-way an easement only granted by Congress not effective for new rights-of-way subsequent to statehood. 91-92:137.
- 111. Northern Pacific Railway Company v. Stevens County bill in equity examined and matter held for further information. 99-00:96.

Reversion of Title to County Road

112. Title in county and city streets on abandonment indicated. 95-96:30.

Survey

- 113. Commissioner of Public Lands no authority to correct maps or records. 01-02:376.
- 114. Rights of settlers prior to survey of sections 16 and 36 subsequently determined to be school lands invalidated as against the state. 91-92:85.
- 115. Appropriation for the appraisement of "school and other state lands" does not include "tide lands."

95-96:38.

School Lunds-Appraisement of

- 116. Expense of appraisement and sale not an appropriation within the constitution, but payable "out of any moneys in the state treasury not otherwise appropriated." 91-92:48.
- 117. Expense of appraisement solely a charge against the state to be paid for from funds appropriated by legislature. 91-92:86.
- 118. Expense of commissioners as appraisers may be proved to satisfaction of State Auditor before allowed. 91-92:48.

Sale of

119. If river flowing through lands granted for common school purposes is navigable, title to the bed and shores passes to the state and the legislature may dispose of same by grant, but if the river is not navigable the bed and shore lands can be disposed of

only in manner prescribed by law pursuant to constitutional provision.

13-14:15.

- 120. School lands cannot be dedicated to a city for park purposes by mere act of legislature. Bal. Code, §§ 2141-48. Const., art. XVI, § 2. 07-08:58.
- 121. Failure to publish notice of sale does not invalidate sale in absence of fraud. 91-92:35.
- 122. Relief of purchasers of school lands recognized as valid claims for money. L. '89, p. 449, § 4. 91-92:156.
- 123. Auditor's commission on sale of school lands illegally retained.
 - 91-92:40, 97-98:227. 124. Right-of-way over school land
- not by condemnation proceedings against state. 97-98:138.
- 125. Right-of-way over school lands must be by legislative sanction and for just compensation. 97-98:230.

Contracts of Purchase for

- 126. Payment of installments before due may be made without requirement of the whole balance due. L. '89, p. 443, § 12. 91-92:194.
- 127. The assignment of a one-half interest in a school land contract approved by the State Land Commissioner as required by § 6698, Rem.-Bal., would entitle neither the original purchaser nor his assignee to a deed for his respective half interest until the contract as a whole was fully performed.
- 128. Payment of annual interest an essential of valid extension of contract. General Land Act, Mar. 16, 1897, § 28. 97-98:225.

Disposition of Proceeds of Sale

129. Rentals for lease of school lands payable into county treasury up to March 28, 1890. Act March 28, 1890, § 17.

Lease of

130. Section 6796, Rem.-Bal., is obsolete and is to be disregarded.

13-14:19.

131. Waivers of damages by agricultural lessee, while not necessary to be executed with formalities required of a deed, may be required by the Land Commissioner to be acknowledged in the manner of deeds.

13-14:19.

PUBLIC LANDS—Continued Lease of

- 132. Mining rights reserved to the state in deeds of state lands are not subject to lease for mining for oil or gas as the legislature has made no provision for this disposition. Rem.-Bal., § 6675.
- 133. Lease of improved lands may be made regardless of ownership of such improvements. 91-92:45, 83.
- 134. Territorial leases of school lands expired on admission to statehood.

91-92:25.

- 135. Commissioner of Public Lands has no authority to execute lease for school lands at less price than public bid.

 97-98:233.
- 136. Removal of improvements from school realty permitted. 97-98:222.
- 137. No authority to expend state monies for boundary fence between state and school lands. 97-98:227.

PUBLIC SERVICE UTILITIES

(See Cities and Towns, 20-24; Taxation, 176; Teiephones; Weights and Measures, 4, 5.)

Public Service Commission, Jurisdiction of

- 1. Public service commission has no jurisdiction over county ferries. Rem.-Bal., § 5013.
- 2. Irrigation company operating exclusively under contracts made prior to the creation of the public service commission is a public service corporation within the act. 11-12:174.
- 3. What constitutes "warehouse" and "public warehouseman" within the act. L. '09, §137 (Grain Inspection Act).

 09-10:168.
- 4. Commission no authority to order connection of competing telephone wires. 09-10:156.
- 5. Public service commission has no jurisdiction over docks and wharves used exclusively by passenger boats. L. '11, ch. 117, § 8. 15-16:193.
- 6. Valuation of properties not connected with carrier service indicated. L. '07, ch. 226. 07-08:436.
- 7. Public service commission has no jurisdiction over county ferries.

11-12:198.

8. Railroad commission has jurisdiction of public service lines regardless

- of length of mileage. R. R. Com. Act, '05, § 3. 07-08:28.
- 9. Launch with barge tow is one vessel and subject as such to public service commission law. 11-12:118.
- 10. Public service commission has no jurisdiction over local carrier not within the definition of a railroad.

11-12:243.

- 11. Public service commission to determine as a question of fact furnishing of tank cars to shippers. L. '11, ch. 117, §§ 11, 53. 11-12:165.
- 12. Public service commission has no jurisdiction over private water use.

11-12:132.

- 13. Erection of warehouse for other than storage purposes not a transportation service obligatory on public service corporation. 11-12:324.
- · 14. Contract between a carrier and a newspaper for exchange of service is illegal as being "different compensation" within the act. P. S. Com. Law, § 18.

Regulation—General—Railroads— Crossings, Etc.

- 15. Gasoline motor cars operated by a railroad are locomotives within the act requiring headlights. L. '11, ch. 117.
- 16. Abandonment of public service by a common carrier dependent upon its charter, franchise and extent of public need it meets. 11-12:320.
- 17. Permanent highways crossing railroad lines are to be constructed and paid for according to plans and apportionment of costs as made by public service commission. L. 13, ch. 30.

13-14:190.

- 18. The state highway board has power to contract with a railroad for an apportionment of the expense of an undercrossing subject to approval of the public service commission. L. '13, ch. 30, §§ 5, 7.
- 19. The public service commission cannot contribute to the cost of a rail-road undercrossing except in case of the elimination of an existing grade crossing. L. '13, ch. 30, § 6. 13-14:513.
- 20. Where a railroad constructs a spur track connecting with a main line which it uses jointly with other companies, it may be compelled to open

PUBLIC SERVICE UTILITIES-Cont. Regulation-General-Railroads-Crossings, Etc.

the spur to any shipper having no

other reasonable loading facilities at that point, though the spur was extended primarlly for its own use and is on its private land, if such land is held for railroad uses. 13-14:91.

- 21. Interchange of passes between all the common carriers enumerated in the proviso of § 18, ch. 117, L. '11, ls lawful. 13-14:148.
- 22. Use of other than electric headlights on any locomotives to be at 09-10:34. discretion of commission.
- 23. Carriers are not prohibited from granting credit to one and refusing it 11-12:355. to another.
- 24. Crossing highway or another railroad at grade requires consent of railroad commission. 09-10:77.

Freight and Passenger Rates

25. Sheriffs and deputies are not "policemen" within the provisions providing reduced transportation for such on street railways. L. '11, p. 553.

11-12:222.

26. Churches are "beneficial" institutions authorizing allowance of reduced rates for lighting. L. '11, ch. 117, § 29. Rem. Code, § 8626.

15-16:377.

- 27. Effects of minister of religion may not be carried free. L. '07, p. 551, § 7. 09-10:245.
- 28. Steamboat companies are quired to file schedule of rates and charges for berths and staterooms between points in this state with the public service commission. L. '11, ch. 117, § 14. 13-14:151.
- 29. Carrier may insist on furnishing ice for refrigeration, if charges are just and reasonable and if there is no provision in their tariffs granting shippers or local ice dealers that privilege. L. '11, ch. 117.
- 30. Application of joint rates for new line to be determined at hearing.

07-08:120.

- 31. Charge of ten cents extra for tickets purchased on the train not unlawful. L. '05, ch. 113, § 1. 07-08:295.
- 32. Acceptance by shipper of car under published tariff compelled to pay

in minimum stated therein. Op., Nov. 07-08:301. 17, 1906. L. '97, p. 28.

Electric Power Rates

- 33. Electric power company operating electric railway and selling electric power along its route to private parties is under the jurisdiction of public service commission in matter of fixing rates and service to private consumers, under terms of Laws of 1911, ch. 117. 13-14:1.
- 34. Public service commission may regulate rates of a tramway conducted incident to the business of a warehouse. L. '11, ch. 91. 11-12:243.
- 35. Discriminatory long and short haul rates existing prior to public service commission law, 1911, unlawful. L. '05, ch. 81. 11-12:377.

Telephone Service

36. A telephone company is not authorized to require a trustee in bankruptcy to pay the arrears of the bankrupt as a condition precedent to rendering him service. 13-14:374.

Weights

- 37. Ten tons is the statutory minimum carload of flour required to be accepted by carrier. L. '97, p. 68, §3. 07-08:21.
- 38. Public service commission has no power to compel carriers to accept shippers' weights. L. '11, ch. 117.

11-12:236.

Restraint of Competition

39. A clause in a contract for furnishing electric lighting providing that the consumer shall use it to the exclusion of all other forms of artificial illumination is void. Const., art. 12. § 22. 13-14:566.

Municipal Utifitles (Cities and Towns)

- 40. Public service utility may not make a loan to another such utility which may be insolvent. 15-16:379.
- 41. Public service utilities may not benefit financially by the funds of other such utilities. Rem.-Bal., §8348. 15-16:380.
- 42. Deposits of consumers of water and light are trust funds and not assets of the utility. 15-16:378.
- 43. Municipal public service utilities are to charge at true and full values between themselves. Rem.-Bal., §8348. 15-16:379.

PURE FOOD LAW

(See Food Laws.)

PUYALLUP RIVER COMMISSION

- 1. Member of Puyallup River Commission not eligible for appointment as engineer in charge. 09-10:106.
- 2. Puyallup river improvements may be extended beyond Pierce county.

QUARANTINE

(See Animals, 1-6; Crimes, 11; Indians, 12; Schools, 294-296).

QUARRIES ROTARY FUND Fidalgo Quarry

1. "Quarries Rotary Funds" may be expended in the maintenance of the Fidalgo quarry. L. '09, ch. 226. L. '11, ch. 114.

RAILROADS

(See Public Lands, 105, 107, 110, 111; Public Service; Taxation, 133, 225, 238, 255, 256, 258, 264; Tide Lands, 26.)

Right-of-Way

1. Railroad bridges across navigable streams may be constructed so as not to interfere with navigation.

91 - 92

- 2. Railroad right-of-way to be fenced for the benefit of adjacent farms as well as simply to prevent straying of cattle. Rem.-Bal., §§ 8730, 8731, 8732.
- 3. Railroad company right-of-way lease may exempt company from liability for danger to lessee's warehouse even by negligence of lessor's agents.

 09-10:37.

Special Agents for Railroad

4. Ch. 118, L. '15, authorizing appointment of special agents for the protection of railroad property limits the number of such agents but not the extent of their jurisdiction. L. '15, ch. 118.

RECEIVERS

(See Fees, 21.)

RED LIGHT LAW

(See Fees, 26.)

REFORMATORY

Maii of Iamates

1. The chaplain of the state reformatory may open the mail of the in-

mates if authorized so to do by the board of managers. Rem.-Bal., §§ 8579, 8582. 13-14:282.

2. Matron not to preside over male department. 91-92:80.

Purchase of Land for Reformatory

3. Reformatory commission required by the act to purchase site for cash and not on terms. L. '07, ch. 167, § 2. 07-08:90.

REFORM SCHOOL

(See Schools, 113.)

- 1. Child released on parole to be returned to his parents at their expense. 03-04:104.
- 2. Inmates to be less than sixteen years old. 01-02:392.
- 3. "Manual training department" may include printing plant for use of board of control. L. '01, p. 125.

01-02:233.

REGENTS

(See University of Washington, 4.)

University and State Coilege

- 1. Regents of state university are ofdicers not liable to impeachment, hence removable by the governor. Const., art. 5, § 3. 97-98:124.
- 2. Warrant for treasurer of board of regents not to be drawn when there are no specific fund moneys on hand. L. '91, p. 336, § 6. 93-94:69.
- 3. Board of regents of state college is within the act of 1899, p. 156. L. '99, p. 106.
- 4. State superintendent is member ex-officio of board of regents of University of Washington. 1 Hill's Code, § 936. 93-94:77.
- 5. Superintendent's appointees to board of examination are "officers" required to take oath of county officers.

 91-92:52.
- 6. State superintendent as trustee of normal school ex-officio member board of regents of University of Washington, etc.—Duties are germane to office, hence constitutional. Const., art. 3, § 22. 1 Hill's Code, § 392.

91-92:221.

REGISTRATION OF REALTY TITLES

(See Prosecuting Attorney, 10.)

Under L. '05, ch. 250, owners of realty may have their titles registered with the county auditor. L. '05, ch. 250.

07-08:132.

REGISTRATION OF VOTERS

(See Elections.)

RESTITUTION, WRIT OF

(See Fees, 51.)

REVENUE STAMPS

(See Notary Public, 1.)

- 1. State treasurer's sight drafts on county treasurers need no revenue stamp. 97-98:313.
- 2. State warrants not subject to revenue stamp. 97-98:315

REWARDS

(See Crimes, 48-52; Sheriffs, 4.)

ROADS

(See Highways.)

SAFE DEPOSIT BUSINESS

(See Trust Companies, 12.)

SALOONS

(See Elections, 65.)

No device whatever may be used to obstruct view into saloons. 09-10:25.

SAVINGS AND LOAN ASSOCIATION

(See Building and Loan Associations.)

Application of Contingent Funds

Contingent funds of a savings and loan association may be applied to offset the depreciation of realty obtained by foreclosure. L. '13, ch. 110, § 13.

15-16:376

SCHOOLS AND SCHOOL DISTRICTS

(See Blind, School for; Indians, 7, 8; Printing, State, 14; Public Lands, 116-137; State College; University of Washington.)

- I. Establishment, School Funds and Apportionment
- II. Creation and Alteration of District
- III. Government, Officers, and District Meetings
- IV. District Property, Contracts and Liabilities
 - V. District Debt, Securities and Taxation
- VI. Claims Against District
- VII. Teachers
- VIII. Course of Study, Pupils and Dis-

I. Establishment, School Funds and Apportionment

Establishment

1. "Private school" within the act is not a commercial, art or music school,

- but similar to the common school. Code Pub. Inst., § 22.
 09-10:199, 03-04:58.
- 2. Duty of directors to maintain high school in other than city and town districts. 01-02:220.
- 3. Union school may be maintained by two incorporated towns. L. '89, p. 378, § 61. 91-92:120.
- 4. Cheney Normal School. "For the support of" defined in relation to appropriation act. 91-92:133.
- 5. Obligation to provide for the support or education of dependents constitutes "head of a family" within the School Code. L. '91, p. 246, § 7.

91-92:162, 97-98:74.

- 6. Board of Education has authority to accredit academy on basis of proposed course of instruction. Code of Pub. Inst., § 139. 07-08:219.
- 7. A school district of the second class does not automatically become one of the first class by reason of the advancement of the city within its boundaries to the second class, but must definitely organize as such. Rem.-Bal., § 4'16.
- 8. Directors of school districts of the first class are not authorized to establish schools or furnish teachers for adult blind. Rem.-Bal., §§ 4509, subd. 4, 4484.

School Lands

- (See, also, Public Lands, School Lands.)
- 9. Valuation of school land is complete after review of assessment by board of equalization. 99-00:166.
- 10. State is not liable for cost of construction of a permanent highway over school land. L. '13, ch. 154, § 4.

13-14:183.

11. School district property, on sufficient showing of public necessity, may be condemned for county road.

11-12:72.

- 12. School directors may not grant the county right of way over school lands without authorization of special election. Rem.-Bal., § 4664. 11-12:160.
- 13. Appropriation to grade school grounds may not be used to grade and pave abutting streets. 99-00:42.

11-12:6.

SCHOOLS AND SCHOOL DISTRICTS —Continued

School Funds—Investment and Administration.

- 14. County treasurer cannot transfer money from the bond redemption fund of a school district to its building fund in order to retire outstanding warrants. Const., art. 7, § 5. L. '11, ch. 80, § 2.
- 15. Township bonds when regularly issued are a legal investment for the state permanent school funds. Const., art. 16, § 5, art. 8, § 6. Rem.-Bal., § 9332. Rem.-Bal., Title 78, ch. 11-14.
- 16. Subdivision 4, § 12, H. B. 352, declared unconstitutional as diverting tax funds from one purpose to another.
- 17. State permanent school funds may not be invested in bonds issued by an irrigation district. Const., art. 16, § 5.
- 18. School funds from whatever source arising belong in current revenue fund for the year in which received. L. '95, ch. 21. 97-98:148.

 Modified in 97-98:153.
- 19. School Code of 1897, when effective. An emergency act operative on approval by the Governor. 97-98:73.
- 20. Investment of permanent school fund in local school district bonds prohibited. Const., art. 16, § 5. 93-94:44.
- 21. Investment of funds in drainage district bonds prohibited. 07-08:225.
- 22. General school funds are not available for the extraordinary expense of purchasing school buildings. 11-12:205.
- 23. School funds not to be invested in state bonds when state indebtedness exceeds constitutional limits.
- 24. City bonds purchased for the permanent state school fund cannot be repurchased by the city as an investment for its sinking fund. Rem.-Bal., § 5056.
- 25. Investment of permanent school funds in state bonds mandatory upon executive. 99-00:66.
- 26. School funds not to be invested in capitol building warrants. 03-04:66.
- 27. Notification to treasurer of school fund investment. 97-98:231.

School Fund-General

- 28. Teachers' wages payable out of special fund, when. 07-08:429.
- 29. Money bequeated to general school fund takes the characteristic of that fund and is not available for the extraordinary expense of purchasing school buildings. Rem.-Bal., §§ 4600, 4602, 4605.
- 30. Vouchers for second and third class school districts to be forwarded to the auditor. 15-16:165.

Attendance for Purpose of Apportionment

- 31. "Days'" attendance determinable by actual attendance. Code Pub. Inst., § 285. 09-10:69.
- 32. Consolidated districts prior to August, 1903, entitled to credit on apportionment of 2,000 days' attendance plus actual attendance. 03-04:165.
- 33. Only resident children to be accredited to the district for purpose of state apportionment. 99-00:74.
- 34. District with one high school pupil attending common school of a union district not sufficient to earn high school apportionment. 03-04:167.
- 35. Apportionment on basis of annual report of county superintendent exclusively. 01-02:78.
- 36. Minimum of five months school year necessary to earn state apportionment. Code Pub. Inst., § 70.

03-04:289.

- 37. Kindergarten attendance is excluded in determining the apportionment of state and county funds for school purposes. Rem.-Bal., §4739. L. '09, ch. 97. Code Pub. Inst., ch. 3, § 75-98.
- 38. The attendance at a normal training school by pupils of a school district does not entitle that district to count such attendance for purposes of school fund apportionment, although two of the teachers are paid by the district and the training school is under the supervision of the city superintendent. Rem.-Bal., § 4564.

11-12:281, 13-14:255.

39. Union high schools refusing to admit students from districts having no high school will forfeit bonus provided by law. Rem.-Bal., §§ 4568, 4466, 4484. 13-14:295, 15-16:342.

Attendance for Purpose of Apportionment

40. For purposes of apportionment credit should be given for attendance at private schools regardless of grades. L. '13, ch. 158. Rem.-Bal., § 4567.

13-14:413.

- 41. Attendance at schools the work of which corresponds to that of public schools should be credited. L. '13, ch. 158. Rem.-Bal., § 4567. 13-14:413.
- 42. Word "year" in subd. 2, § 776, 1 Hill's Code, defined as "official year."

95-96:16.

- 43. School districts failing to maintain at least five months' school not entitled to state apportionment. Pub. Inst., § 175.
- 44. Resident pupils attending outside school, not within "daily attendance" of home district. Code Pub. Inst., § 22. 07-08:405.
- 45. Apportionment to normal schools may be made on attendance prior to act, and by certificate to county superintendents direct. L. '07, ch. 97.

07-08:331.

- 46. A continuous daily school session of not less than four hours for primary grades and five hours for higher grades may be instituted by local boards of directors in the absence of contrary regulations by the superintendent of public instruction or the state board of education, without losing the right to apportionment of current state school funds. 13-14:40.
- 47. For purposes of apportionment a consolidated school district resulting from one or more acts of consolidation shall be credited with two thousand days' attendance in addition to actual attendance of each district less one included in limits of same, under Rem .-Bal., § 4445. 13-14:32.
- 48. A district in which a high school charges tuition loses its right to the bonus allowed for high school attendance, but does not otherwise forfeit its rights. apportionment Rem.-Bal., §§ 4564, 4568. 13-14:431.

Apportioument—Funds for

49. Moneys derived from liquor licenses are to be added to state apportionment and distributed to the several districts, as is the state appor-03-04:85. tionment.

50. County apportionment through negligence of superintendent may be restored by state board.

01-02:417.

51. Basis for division of district funds for the benefit of a new district to be on number of children therein at the time of formation rather than at the time of division. 01-02:37.

Effect of Alteration of District

52. The transfer of one of the component districts forming part of a consolidated district to a new consolidated district carries to the latter a right to credit for 2,000 days' attendance. Rem.-Code, §§ 4442, 4445. 13-14:479.

II. Creation and Alteration of Districts Consolidation-Nature and Extent

- 53. Two contiguous districts. containing a city of ten thousand people, cannot be consolidated.
- 54. Effect of incorporation of the town of Arlington on contiguous school districts. L.'99, p. 21, § 2. 03-04:101.
- 55. Districts in different counties may not establish union schools.

56. Failure to maintain school in a newly consolidated district would void the action making the new district. Rem.-Code, §§ 4429, 4430, 4701.

13-14:479.

- consolidated school district may be united with another school district to form a new consolidated district under Rem.-Bal., § 4440. 13-14:32.
- 58. On consolidating several school districts the county school superintendent has authority to eliminate one of the districts petitioning for the consolidation, subject to appeal. Bal., §§ 4440, 4706-4713.

13-14:223, 231, 91-92:167.

- 59. Superintendent may grant petition for consolidation of contiguous districts in part only. 07-08:104.
- 60. District school may not be consolidated with local normal school.

11-12:281.

- 61. Status of directors on consolidation of two districts making a population of over 10,000 people (Bellingham). 03-04:200.
- 62. Districts of different class cannot be consolidated as such, but the

II. Creation and Alteration of Districts Consolidation—Nature and Extent

territory may be made a district by due process of law. Rem.-Bal., §§ 4448-4459.

- 63. Consolidated school districts cannot be so divided that portions thereof will be non-contiguous. 11-12:130.
- 64. "Heads of families" in regard to petitions for consolidation of school districts defined. 97-98:74, 03-04:196.

Consolidation-Apportionment on

65. The attendance bonus allowable upon consolidation of two districts does not apply where a new district is segregated from territory belonging to two consolidated districts and the new district is later united with one of the original consolidated districts. Rem.-Bal., §§ 4442, 4433.

Powers of Officers

- 66. Control of superintendents and boards as to changing boundaries, etc., in formation of union high school districts indicated. 03-04:48.
- 67. The directors of a consolidated school district owning more than one school house have authority to designate whether school shall be held in one or more of such buildings. Rem.-Bal., §§ 4522. 4538.
- 68. Territory containing children of school age may not be transferred by the action of the county superintendent. Rem. '15 Code, §§ 4470, 4433.

15-16:353.

69. Order of county superintendent refusing formation of new district may be appealed to county commissioners. Rem.-Bal., § 4707.

Consolidation-Procedure

- 70. A petition for the consolidation of school districts signed by five heads of families is sufficient, although one or more districts may be unrepresented by signers. Rem.-Bal., §§ 4440-4447.
- 71. Mistake of description of boundary of new district in petition correctible by superintendent. L. '91, p. 246, §§ 7, 8. 91-92:196.

Consolidation-Depopulated Districts

72. Depopulated school district pupils may not be daily transported to adjoining schools, but such depopulat-

ed district must be consolidated with such adjoining district. Rem.-Bal., § 4470. 11-12:100.

Disorganization and Withdrawal

- 73. No statutory procedure for a unit of a union high school to withdraw from the union. 07-08:207.
- 74. Where a school district is discontinued and its territory attached to other districts under the provisions of Rem.-Bal., § 4470, its property should be equitably divided among such other districts, pursuant to Rem.-Bal., § 4434, and its share of the school fund apportionment be divided on the basis provided by § 4430. 13-14:69.

Adjustment of Pre-Existing Rights and Liabilities

75. Contracts entered into by a district prior to consolidation become the obligations of the whole district.

07-08:147.

76. The property of a consolidated district continues liable for indebtedness existing at the time of consolidation. 07-08:147.

- 77. On a transfer of territory from one school district to another, the latter may be required to assume a proportionate share of the indebtedness of the former. Rem.-Bal., §§ 4434, 4435.
- 78. A new school district created after taxes become delinquent is entitled to all collections made within its boundaries for use in the year of its creation. Rem.-Bal., §§ 4429, 4430, 4488.
- 79. To be divided equitably between area left in the old and area incorpoated in new district, proportionately to taxable property therein. 91-92:159.
- 80. Merger of school districts merges indebtedness of each, to be paid by uniform levy, and apportioned as indicated. Rem. '15 Code, §§ 4431, 4432, 4434.
- 81. On division of districts, superintendents are not empowered to divert funds to prejudice of bond creditors.

01-02:176.

- 82. All property of consolidated district liable for bond indebtedness acquired by a unit prior to such consolidation.

 03-04:234.
- 83. On division of a school district that part retaining the property of

Adjustment of Pre-existing Rights and

the old district shall be liable for the costs of such property. 99-00:201.

84. Old district remains liable for debts and liabilities after accession of new territory. Opinion July 5, 1904.
09-10:188.

Where Portion of District Detached

85. New district is liable for its proportion of bonded indebtedness. L. '89, p. 363, § 22. 91-92:187.

Organization of City School Districts With Adjacent Territory

86. Status of school districts in reference to absorption into municipal corporations, etc., indicated. 99-00:167.

87. Annexation of Ballard to the city of Seattle automatically extended the jurisdiction of the latter's school board.

07-08:147.

Consolidation—Classification

88. Consolidated districts are classified in the same manner as single districts. Rem.-Bal., § 4417. 11-12:216.

III. Government, Officers and District Meetings

County Boards and Officers

89. Status and qualification requirements of county superintendents under law of 1899 Indicated. 99-00:196.

90. "General Board" (Normal School boards) of Ch. 107, L. '93, expressly repealed by § 257, Code of Pub. Inst.

07-08:414.

91. Board has no eminent domain authority. 07-08:210.

Officers-Salaries and Expenses

92. Counsel fees allowable for defense of school directors in bona fide but unauthorized proceedings.

01-02:297.

93. Trustee compensation act of 1893 repealed by School Code of 1897.

99-0

- 94. Five cents per mile allowed county superintendents. L. '97, p. 372, § 38. 97-98:94.
- 95. County board of education entitled to traveling expenses. 09-10:216.
- 96. Salary of superintendents not payable from salary funds under Hill, vol. 1, § 3006. 93-96:13.

97. Funds of school district cannot be used to pay expense of school directors in going to and from county seat for the purpose of meeting with the county treasurer to open bids for bonds of district under § 1, ch. 88, L. '11.

Normal Schools

98. Board of trustees not entitled to per diem for services. 99-00:59.

District Officers—Election and Qualification

99. Appointee of superintendent holds as against person elected but not qualifying. 01-02:190.

100. "The election" in § 4474, Rem.-Bal., held to be a general and not primary election.

11-12:276.

101. County superintendent elected 1900 takes office beginning first Monday in August, 1901—his successor holds over until that time. Const., art. XI, § 5.

102. County superintendents elected in the fall of 1902 take office on the first Monday in September, 1903.

03-04:114.

103. Act of 1899 did not extend the term of incumbent county superintendents, but only of their successors. L. '03, p. 171. 03-04:132, 140.

104. Officers of incorporated school districts do not become members of school board of city within which incorporated. § 66, p. 379, §§ 1 and 2, p. 386. L. 89-90.

105. School directors of cities of the fourth class subsequently consolidated become directors of the consolidated district. Rem.-Bal., § 4443. 11-12:216.

106. Where a vacancy exists in the board of directors of a second class district such vacancy is filled by the county superintendent with the concurrence of the other members of the board. Rem.-Bal., §§ 4475, 4516.

13-14:436.

107. Three directors in new district of second class shall be elected for one, two and three years, respectively. Rem.-Bal., §§ 4514, 4515. 11-12:216.

108. Taxpayer of county a suitable party plaintiff in civil action against school directors for malfeasance.

03-04:329.

District Officers-Election and Quali-

109. Director's resignation properly placed with county superintendent.
03-04:330.

District Boards-Power to Contract

110. Quorum of directors of union district necessary to employ teachers. P. C., § 7286. 07-08:478.

Officers-General

- 111. School superintendent acting as school clerk is an incompatibility of offices within the law, vacating said office of superintendent. Op., vol. 1, p. 235. 01-02:256.
- 112. Superintendent of schools is a county officer elected and qualifying as any other county officer. Const., art. XI, §§ 5, 6. 07-08:31.
- 113. Member of board of trustees of reform school may not be appointed clerk of board of institution. § 6, act of March 28, 1890. 91-92:131.
- 114. Circulars of information to be ordered at discretion of county superintendent. 01-02:304.
- 115. City superintendent has power identical with county superintendents in matter of city institutes. L. '07, ch. 163, § 4. 07-08:165.
- 116. "School" as pertains to superintendent's visit defined. Fee for visiting. L. 89-90, p. 361, § 17.

91-92:81, 198,

- 117. Limitation of county superintendent's visits to three times per annum. 91-92:228.
- 118. Teacher may not act as school clerk. 01-02:256.
- 119. Duties of county treasurers as ex-officio school district treasurers defined. 99-00:92.
- 120. Mandamus will lie to compel county superintendents to furnish necessary school data to Superintendent of Public Instruction. 99-00:82.

Elections (Registration of Voters)

121. Annual election is not vitiated by insufficiency of time of notice.

11-12:10.

122. Registrants at any general election may vote at school elections without further registration. L. '97, p. 40, 356. L. '99, p. 317. 03-04:155.

- 123. County superintendents have not authority to set aside a school election for irregularity. 11-12:10.
- 124. Registration is not a prerequisite to vote at school elections of the second and third classes. § 4667, et seq. Rem.-Bal. L. '11, ch. 106-7.

15-16:223, 15-16:220.

- 125. Voters at school elections in precincts of less than 250 voters outside city not to register. L. '97, pp. 418-419. 97-98:279.
- 126. Elections in first-class school districts outside the corporate limits of a city requires special registration.

 15-16:220.
- 127. Tie vote for directors to be decided by lot within ten days after election; if not within that time the office is void. Code Pub. Inst., 155.
 97-98:343.
- 128. Registration within a city qualifies to vote at a school election without re-registration. L. '15, ch. 16. §§ 4667-4685, inc. Rem.-Bal. L. '11, ch. 106-7. L. '11, ch. 106, §§ 1, 2.

15-16:220.

- 129. Provisions of § 153, Code of Pub. Inst., 1897, apply to all voting precincts where registration is provided for. 97-98:75.
- 130. Voters outside incorporated city to be separately registered under supervision of county commissioners. 1 Hill, 448. 97-98:77.
- 131. School election is a special election within the act. L. '93, p. 72, § 1. 97-98:78.
- 132. Registration for school election in cities of less than 10,000 governed by general election registration law. Code of Pub. Inst., '97, § 153.

97-98:78.

133. Technical irregularities as to time of opening and closing polls do not invalidate election. 97-98:79.

Meetings

134. Special school meetings are self-regulatory except that vote must be by ballots of given color and size. Rem.-Bal., § 4664. 11-12:102.

135. "Mass meeting" of electors is not a special election authorizing indebtedness in excess of statutory limitation. Const., art. VIII, § 6. Rem.-Bal., § 4488.

IV. District Property, Contracts and Liabilities

School Buildings-Location and Purchase of Site

- 136. County school superintendent has not authority to condemn an inadequate school building. § 4475, Rem.-Bal. 15-16:345.
- 137. "Permanent building" and "steam heating plant" not expenses for "current use and support" authorizing payment therefor from the general fund.

 03-04:171.
- 138. School properties may be "adjacent" though separated by an intervening street. Rem. Code, '15; § 4522.
- 139. Directors may not remove school or change school house site without sanction of the electors. 03-04:230.
- 140. Superintendent has no authority to reject site of school house.

07-08:521.

- 141. Condemnation by city of school house site for street determinable by degree of public necessity. 07-08:371.
- 142. A Carnegie library building constructed by a school district is the property of the district and its value should be included in the report and records of assets of the district.

13-14:476.

- 143. Two-thirds vote necessary to authorize new site. 01-02:304.
- 144. Proposition of school house site may be submitted as often as there are elections. P. C., § 7271, subd. 5.
- 145. Sale or purchase of school realty, site and removal of school house to be by direction of voters. L. '97, § 112.
 99-00:67.
- 146. Purchase of a "portable school house" is the "building" of a school house within the act. L. '01, p. 378.
 03-04:127, 135, 125.
- 147. After school site has been selected by majority vote it cannot be changed without two-thirds vote at annual or special election. Rem.-Bal., §§ 4667-4683.
- 148. Discretionary with board of directors whether they will call special

election for purpose of changing site. 13-14:11.

149. The purchase of an additional school house site in a district of the third class may be authorized by a majority of the electors of the district. Rem. Bal., § 4538.

13-14:242.

150. A school house site for a district of the third class duly selected at an election therefor cannot be changed except by a two-thirds vote at an annual or special school election. Rem.-Bal., §§ 4538, 4664.

13~14:304.

- 151. School district has no authority of its own motion to erect new school house. 03-04:230.
- 152. Sale of old school site and purchase of new on majority vote is not authorized. L. '09, §§ 220, 345.

11-12:10.

- 153. Designation by directors of sites to be voted on at a special school meeting is not binding upon the electors. Rem.-Bal., §§ 4665, 4666. 15-16:110.
- 154. Vote of a school district authorizing the sale of school land cannot be construed as power to select a new school site without another election. Rem. '15 Code, §§ 4538, 4664, 4481.

15-16:350.

Building-Sale of

155. Sale of old school building not to be "on condition." 09-10:2.

Buildings-Extra Use of

- 156. The board of directors may permit school buildings to be used for dancing, under their authority to facilitate the use of school property for recreation, without the necessity of approval by the board of supervisors. L. '13, ch. 129. 01-02:281, 13-14:296.
- 157. Board of trustees may use general maintenance fund for improving a rented students' boarding house. § 216, Code P. I., 1897. 03-04:103.
- 158. Trustees of state normal school have power to insure buildings under § 4363, Rem.-Bal. 13-14:74.
- 159. May not be used for dances. Subd. 11, § 50, Code Pub. Inst.

01-02:281.

160. School property may be insured in local mutual fire insurance companies. L. '03, p. 175. 03-04:267.

School Books

161. Free text books to be furnished upon vote of the district. 01-02:337.

162. Total average exchange price on text books not to exceed one-fifth total average price theretofore prevailing.

99-00:149.

163. Text book commissioners to be appointed at any time after taking effect of act of 1901. 01-02:214.

164. Text books selected by a school district when of the second division must be used by it after it has become a district of the first division until five years have elapsed from time they were adopted, under Rem.-Bal., § 4588, but supplementary books may also be adopted pursuant to Rem.-Bal., § 4585.

165. Text book may be purchased from "maintenance" and "library" funds of Cheney Normal School.

01-02:87, 233.

166. Text books for union high schools within the first division of school districts are to be selected by the text book commissioners. Rem.-Bal., § 4584, 4585. 05-06:33, 13-14:48.

167. Uniform text books for high schools may be adopted and contracted for. School Code, L. '97, § 105.

97-98:80.

168. Limitation of price not applicable to books contracted for in future. School Code '97, p. 49, § 105.

97-98:82.

169. Contract for text books for given period cannot be abrogated by subsequent legislation. 91-92:8, 52.

170. Board of education not to adopt any text books save on an exchange agreement with the publishers. L. '89, p. 352, § 8. 91-92:20.

171. General and not special elections requisite for submitting question of free text books. 11-12:56.

172. Text books may be adopted at any time to cure omission limited to date of next general adoption. L. '07, § 292.

Supplies and Equipment-Purchase of

173. Stationery supplies, etc., may be purchased by county superintendent.

01-02:304.

174. Installment purchase of school equipment where total cost if in cash would exceed year's revenue illegal.

07-08:510.

Contracts-Power Generally

175. An existing valid contract entered into by a school district with a public service company would not be invalidated by the subsequent election of a stockholder of the company as a director of the school district. Rem.-Bal., § 4487.

176. Contract between Prof. F. J. Barnard and Seattle school board approved as valid. 99-00:17.

177. Sales of real estate of secondclass school districts to be for cash and not on terms. Rem.-Bal., § 4522.

178. State Auditor no power to review valid school supply contracts.

97-98:67.

179. School board may corporately refuse to perform contracts entered into by the members thereof separately.

11-12:385.

Contracts—Individual Interest of Officers

180. County superintendents may not be pecuniarily interested in purchase of school furniture. 01-02:174.

181. Directors may not furnish supplies to the school, nor receive compensation for repair and construction work on school buildings. 07-08:27.

182. Directors' children cannot be employed as school janitors. Rem.-Bal., § 4487. 07-08:27.

183. Director or stockholder in water supply company is "interested" within the prohibition. 91-92:26.

184. School director may not be school janitor. 03-04:143.

185. Employment of directors as school physician an "interest" within the prohibition. 91-92:28.

186. Employment of minor child of school director by the district is a "beneficial interest" within the prohibition. Rem.-Bal., § 2334. 11-12:284.

187. Clerk of district, who is also a director, may not be employed by the district at other than his official duty: Rem.-Bal., §§ 4542, 4487. 11-12:196.

188. Directors' children may not be employed as school janitors if such

Contracts—Individual Interest of Officers

employment affects the directors' official duty. Op., April 15, 1911.

11-12:108.

Actions Against School Property

189. County may plead statute of limitations in action against it to recover escheated property. Hill, vol. 2, p. 36, § 114. 97-98:131.

Claims Against Contractor

- 182. Board to obtain release of claims against school contractor or retain funds until settlement among claimants themselves. 97-98:67.
- 183. Claims against contractor on New Whatcom normal school building to be paid pro rata. Overruled: Fairhaven Land Co. v. Cheetham, 17 Wash. 131. 97-98:146.

V. District Debt, Securities and Tax-

Debts-Nature and Extent in General

- 184. May not borrow in excess of constitutional limit. 01-02:416.
- 185. Districts of first class only allowed to employ attorneys. 09-10:129.
- 186. A school board cannot contract indebtedness for the erection of a building in anticipation of a future tax levy. Rem.-Bal., § 4488. 13-14:264.
- 187. Five per cent limitation applies to all indebtedness bonded as well as "current and unfunded." 97-98:83.
- 188. Indebtedness to amount not exceeding 1½ per cent of taxable property without vote; with vote, 5 per cent. 97-98:141.
- 189. Directors have no authority to assume liabilities in excess of apportionment. L. '93, ch. 59, § 3. 93-94:52.
- 190. School levy, four-mill limitation, repealed by § 74, L. '91, p. 309. L. '91, p. 253, § 16. 91-92:127.

Debt-Nature and Extent-School and Other Buildings

191. When special circumstances may justify an excess of the constitutional five per cent limitation expenditure for school building indicated. L. '03, p. 311. 03-04:97.

- 192. Mere district vote to build a school house is not the "special election" authority to exceed available present funds for that purpose. Rem.-Bal., §§ 4664, 4488. 11-12:302.
- 193. Addition to a school house requires the vote of the district. Rem.-Bal., §§ 4481, 4538. 15-16:149.
- 194. Building funds within the tenmill limit may be accumulated for future years by a school district of the third class. Rem.-Bal., § 4537.

11-12:383, 13-14:264, 15-16:320.

- 195. Recreation halls may be erected and maintained in second class school districts. L. '13, ch. 129. 15-16:269.
- 196. District cannot construct home for residence of teacher. 01-02:251.

Nature and Extent-School Library

197. Books for a school library of a third class district may be purchased without the approval of the county superintendent. Rem.-Bal., § 4532.

15-16:258.

198. School library trustees should make annual report to the board of county commissioners, but a failure to make such report will not affect the levying of library taxes. Rem.-Bal., § 6976.

District Expenditures—Cost of Institute and Miscelinneous Expenses

- 199. Audit of teachers' institute expense bills to be by county superintendent. 01-02:115.
- 200. School directors are authorized to expend funds for rent of suitable room or hall in which to hold commencement exercises. Rem.-Bal., §4481.
 11-12:97, 18-14:448.
- 201. Expense of fumigating school partly within an incorporated city is to be borne by such city. Rem.-Bal., §§ 5544, 5549.
- 202. Funds for county institute and the expenditure thereof indicated. Rem.-Bal., §§ 4575-4583. 11-12:209.
- 203. Institute funds are properly subject to expense of institute lectures from institutions of higher learning, other than normal school principals. Rem.-Bal., § 4366. Op., Feb. 13, 1912.

11-12;217.

204. Directors have no authority to pay special expenses of hall for use of visiting athletic team. 11-12:272.

District Expenditures—Cost of Institute and Miscellaneous Expenses

205. School boards of second and third class districts are authorized to expend school funds for gymnasium, swings, etc., under § 4539-1, vol. 3, Rem.-Bal., ch. 129, L. '13, subject to the approval of the board of supervisors.

206. School directors are not authorized to expend funds for speakers, etc., at commencement exercises. 11-12:97.

Bonds

207. Union high schools no authority to issue building bonds. 01-02:356.

208. Property of a bonded district may be transferred to another district subject to statutory distribution of indebtedness. Op., Jan. 16, 1904.

03-04:236.

209. Joint-district bonds to be figured on basis of all the taxable property in such district. L. '07, ch. 101. 09-10:20.

210. Status of bond indebtedness of an original district subsequently depleted by transfer of territory. 03-04:272.

211. Union high school a district within the act empowering to vote bonds. Code Pub. Inst., p. 76, § 288.

212. Consolidated district may vote bonds, though one of such districts consolidated has reached its limit. L. '09, p. 264, § 5. 09-10:209.

213. School bonds not to be sold at less than par. L. '97, p. 403, § 120.

03-04:96.

214. Valid bond issue requires that proceedings show board resolution calling special election. 03-04:23.

215. Upon vote of electors as prescribed by § 4538, Rem.-Bal., a third class school district would have authority to use the money raised by sale of bonds for the purchase of another site than that submitted to the voters on the bond election. 13-14:11.

216. Neither the state board of finance nor the State Treasurer has any authority to permit the redemption of school district bonds before the end of one year from the date of their issuance when the bonds provide for the payment in such manner. L. '07, ch. 12. 13-14:266.

217. Validity of bonds issued and sold for purpose of purchasing school site can in no way be affected by subsequent action of officers or electors of the district.

13-14:11.

218. School districts' bonds are redeemable before maturity only in accordance with such option as may be expressed upon their face. L. '09, ch. 97, subd. 10, \$1. Rem.-Bal., \$4609. Rem.-Bal., \$4613 as amended by L. '11, ch. 88.

219. District boundary not to be changed so as to release a portion from bonded indebtedness of the whole.

220. Exchange of old bonds for new without special election authorized. Code Pub. Inst. for 1897, § 121.

97-98:87.

221. County superintendents have legal capacity to initiate restraint proceedings of payment of illegal warrants. 11-12:286.

222. Districts may issue new bonds to refund previous bond indebtedness, paying same off in cash, and not trading par for par. Rem.-Bal., §§ 4607, 4617.

223. Special election not necessary to validate refund bond issue to take up prior bond issue. 11-12:307.

224. School districts are not authorized to issue bonds upon validation of indebtedness prior to making levy provided for in § 4629, Rem.-Bal. Rem.-Bal., §§ 4622, 4626, 4627, 4628, 4629.

15-16:147.

225. Interest on bonded indebtedness is not an application to "current use of the common school" justifying payment from school fund. Hill, vol. 1, §§ 815-817.

226. County commissioners are authorized to create a sinking fund for bond payments without special election of the district. L. '11, ch. 88, § 2. Rem.-Bal., § 4521. 11-12:124.

227. Sinking fund not subject to contribute to bond payments on current expense levy. 07-08:404.

228. Special tax levy to pay interest on school district bonds to be credited

Bonds

to bond redemption fund. L. '11, ch. 8, § 2. 11-12:257.

229. Interest on bonds in favor of permanent school funds under act of March 8, 1899, not to be paid by warrant on treasurer in absence of appropriation.

School Taxes-Levy and Assessment

- 230. Failure of county commissioners to levy a library tax after a school district notice of necessity may be cured by a subsequent levy, and extension made as on regular rolls. Rem.-Bal., § 6973.
- 231. Board of directors and county commissioners jointly to make school levy. 09-10:71.
- 232. Rate of mill levy applicable at time of making of levy by the commissioners to govern, and not date of assessment.

 99-00:97.
- 233. "Scientific school fund" designated. 01-02:116.
- 234. Scientific school fund—appropriation for. 01-02:353.
- 235. The school tax in districts of the second class is levied by the county commissioners, not by the directors of the school district. L. '09, chs. 97, 138. L. '11, chs. 79, 88.

13-14:243.

236. Levy of ten mills without special election valid. L. '07, ch. 163, § 5. 07-08:195.

237. "Public money" in § 115, Code of Pub. Inst., defined. 07-08:157.

238. Act of 1897 not retroactive to affect contracts entered into under act of 1895 pledging anticipated revenues.

- 239. Warrants of school district cannot be issued on indebtedness in anticipation of a levy, except after election authorizing such levy. Rem.-Bal., § 4488. 15-16:149, 13-14:264.
- 240. Three-mill levy in § 4629, Rem.-Bal., to be in addition to ten-mill levy for current expenses without the special election in § 4537, Rem.-Bal.

15-16:147.

241. County commissioners have no authority to reduce the estimates of a

- district school board. Rem.-Bal., § 4537. 15-16:170.
- 242. County officers no authority to levy on school district for interest on bonded indebtedness where directors fail to do so. Act of March 19, 1890, § 5.
- 243. Failure of voters to validate indebtedness restores status quo before such election. L. '95, ch. 21, § 2.

95-96:18.

244. School election to validate a levy made in excess of ten mills is not authorized. Rem.-Bal., § 4521.

15-16:252.

- 245. School districts have no authority, except by special election, to exceed the one per cent assessed valuation to cover excess expenditures. Rem.-Bal., § 4521. 11-12:124.
- 246. Levy not to exceed ten mills authorized. 07-08:441.
- 247. "Current year" defined as tax year extending from March to March. School Code, §116. 99-00:74.
- 248. Transfer of individual's property from one school district to another does not subject to double taxation.

 03-04:321.

Warrants, Orders and Certificates of Indebtedness

- 249. No statutory period for cancellation of school district warrants. School Code, § 239. Op., Dec. 23, 1903.
- 250. Warrants not to be issued in advance for expenses about to be incurred. 99-00:90.
- 251. Interest on normal school warrants not to be paid without anditor's warrant therefor. 99-00:123.
- 252. Moneys from whatever source received belonging to current revenue of year of 1895 applicable to warrants issued in anticipation of that revenue.
- 253. Special levy of each year not to be distinguished from other special levies as to payment of warrants drawn against same. 1 Hill, § 818.
 - 97-98:144.
- 254. Districts have implied power to issue warrants against a "building fund" for erection of school houses. Rem.-Bal., §§ 4664, 4488. 11-12:205, 383.

Warrants, Orders and Certificates of Indebtedness

255. County auditors are the issuing officers of school warrants of the second or third class, who must also fix the rate of interest thereon. Rem. Code, § 6254. Rem. '15 Code, § 3927-1. 15-16:334.

256. Sections 4 and 5, L. '99, p. 128 (§ 5703-4, P. C.), control interest on school warrants. 07-08:381.

257. Reduction of interest on county warrants by commissioners does not reduce interest on school district warrants. Rate of interest on warrants so reduced.

Reversed, 97-98:274.

School Taxes—Assessment and Collection on Change of Boundaries

258. A new school district created from old districts is entitled to its share of taxes for the current year, whether delinquent or not at the time of its creation. Rem.-Bal., §8 4429, 4430, 4488.

Disposition of Taxes

259. Disposition of school funds not controlled by year of levy. L. '93, p. 365, § 25. 95-96:15.

VI. Claims Against District

Assignment of

260. Claims against county or school districts may be assigned. Rem.-Bal., § 3918.

VII. Teachers

Qualificatiou

261. Section 802 act of March 7, 1891, does not affect rights of normal school graduates to teach, on ground that general provision will not be held to repeal a special provision. Hill, vol. 1, § 938.

262. The law authorizing the securing of credits on one or more subjects in taking teachers' examinations applies only to holders of common school certificates. Rem.-Bal., § 4635.

13-14:162.

Certificate or License-In General

263. Teachers' life diploma not a vested right under act of 1886, since repealed. 01-02:369.

264. Certificates issued under § 141, Code Pub. Inst., on various diplomas

not invalidated by amendment establishing "accredited" institutions.

03-04:116.

265. Diploma fee of \$1.00 collectible from normal school graduate.

09-10:78.

266. Examination in state school law and constitution before the county superintendent prerequisite to common school certificate. 03-04:309.

267. One entitled to a life certificate under the territorial law but never applying therefor is not entitled ex debito to life certificate under state law.

99-00:7.

268. Renewal of first and second grade certificates held to be but "one" renewal. Code of Pub. Inst., L. '97, § 144.

269. One engaged in teaching after the expiration of a valid teacher's cercertificate loses the benefit of credits gained on prior examinations accorded to a teacher actively engaged in educational work. Rem.-Bal., §§ 4635, 4547.

270. County superintendent has no authority to issue temporary certificate to applicant failing to pass examination. 07-08:36.

271. First grade primary certificates are inferior to the regular first grade certificate. 07-08:74.

272. Terms of teaching outside of state to be credited as if within the state. L.'95, ch. 147, § 2. 95-96:54.

273. Diploma or certificate fees are to be remitted to the place where the recipient is to teach, if ascertained within thirty days, if not, then to the place of the residence of the recipient. Rem.-Code, § 4632.

274. Credits in teachers' certificates not acceptable in lieu of actual normal school credits. 03-04:129.

275. Life diplomas from University of Washington normal department valid on registry in county of employment. 01-02:263.

276. Life diploma may issue if applied for within a reasonable time after the expiration of a term diploma. L. '99, p. 325. 03-04:243.

Certificate—Revocation

277. No statutory procedure to compel revocation of temporary certificates unlawfully granted. 07-08:36.

Certificate-Revocation

278. Revocation of license for "any cause" may be made by county super-intendent for violation of any of the lawful duties of the teacher. L. '89, ch. 12. § 11.

279. State superintendent to be sole judge of weight of testimony in revocation of certificate for failure to attend institute. 05-06:191.

280. Appeal from action of county superintendent revoking certificate to be by affidavit. 91-92:209.

Contracts of Employment—Nature and Extent.

281. A county superintendent cannot refuse approval of a contract between a school district and a teacher merely on the ground that he believes the teacher is not a fit person to hold a certificate. Rem.-Bal., §§ 4475, 4481.

13-14:149.

282. Relatives of a director may be employed as teachers. 1 Hill's Code, § 796. 93-94:3.

283. Teachers' contracts providing for deduction for time lost during school closing on account of sickness valid. Code Pub. Inst., § 40.

07-08:408.

284. Teachers' contracts by "holdover" boards binding on the district. 07-08:491.

285. Teachers' contracts to be by months, not days. Code Pub. Inst., § 66.

286. Board may employ teacher in excess of minimum school time prescribed by law.

93-94:35.

287. Outgoing boards no authority to employ teachers for ensuing school year.

93-94:52.

288. Teacher's contract not affected by change in school district. 91-92:157.

Contracts-Performance or Breach

289. Teacher abandoning school before expiration of contract not entitled to fractional month's payment at time of such abandonment. 99-00:184.

290. Consolidation of two or more school districts is not a "sufficient cause" for avoiding a teacher's contract. Rem.-Bal., § 4481. 15-16:343.

Examination-Fee

291. Examination under L. '07, ch. 239, not within fee clause of L. '97, ch. 118, § 142, as to fee of \$1.00.

07-08:454.

Removal and Discharge-In General

292. Teacher may not "tend bar" during vacation. 99-00:182.

Salaries-Deduction From and Pensions

293. Quarantine closure does not subtract from teacher's salary.

01-02:314.

294. Sickness of teacher himself resulting in closing school operates to deduct salary. Ops., March 1, 1901, March 11, 1902.

295. Teachers' pay during closure for epidemic continues. 01-02:23.

296. Teacher entitled to salary for time school closed during quarantine.
03-04:25.

297. Deductions from teachers' salaries for absences authorized, when.

07-08:281.

298. Teachers are not officers within the section of constitution prohibiting increase of salary during time of service. Code of Pub. Inst., § 40. 07-08:87.

299. An act providing that male teachers after thirty years' service and female teachers after twenty-five years' service may retire and participate in a retirement fund does not create a classification prohibited by the constitution.

13-14:18.

Institute-Attendance at

300. Institute during vacation time entitles teachers to pay therefor.

09-10:61.

301. Attendance of holder of life certificate at institute compulsory.

91-92:13, 95-96:1.

302. Attendance at institute during whole session obligatory. 01-02:279.

303. Attendance at institute of another county not a compliance with the law. 01-02:112.

304. Teachers not employed are not required to attend institute to retain certificate. Rem.-Bal., §§ 4579, 4577.

11-12:153.

VIII. Course of Study, Pupiis and Disclpline of Schools

Attendance—Admission

305. Child of six years may be required to await next succeeding school term for admission. 01-02:14.

306. Admission and classification of grade students to union high schools to be determined by teacher.

Pupils entering union school, either of high school or lower grade, to be credited to union high school for purpose of apportionment. 01-02:211.

307. The admission of Indian children living on a reservation to the school of an adjacent district is a matter within the discretion of the board of directors. Rem.-Bal., § 4484. Const., art. 9, § 1.

308. A school district in which the parents of an emancipated minor child resides has no claim for the attendance of such child in another school district in which it has established a separate residence.

13-14:320.

309. Normal school trustees have discretion to admit students. 91-92:196.
310. Children on military reservation to attend local civilian district school. 91-92:52.

Compulsory Attendance

311. "Attendance officer" need not be sheriff or constable. School Code, § 395.
09-10:187.

312. Superior court may issue permits for employment of children of school age. Code Pub. Inst., §§ 264, 284.

313. "Any suitable person" may be appointed school attendance officer. Code Pub. Inst., § 267. 07-08:321.

Books, Text

(See District Property, Contracts and Liability.)

314. Students may be required to supplement any deficiency in high school course before graduation from normal school.

03-04:129.

315. Failure to graduate from normal school cannot be automatically cured by subsequent graduation from another institution. 03-04:129.

316. Board of Education may allow normal students certain credit on similar courses taken in high school.

03-04:129.

317. Normal school may not make compulsory courses not so required by the board of higher education.

03-04:136.

Carriculum-Normal Schools

318. Normal school courses throughout the state must be uniform and elective system allowed at one unit apply to all. Code Pub. Inst., § 222.

07-08:119.

Curriculum—Bible

319. School may not open with prayer. Const., art. 17, § 11. Op., vol. 1, p. 142. 09-10:135.

320. Religious instruction in common schools prohibited. Const., art. 1, §11. 91-92:142.

321. Bible study optional with the student but awarding credits therefor is not authorized. Const., art. 1, § 11, art. 9, § 4, art. 26. Op., vol. 1, p. 142.

School Year

322. School district has no authority to maintain school between June 1 and September 15 of any given year. Rem.-Bal., § 4509, subd. 5. 11-12:246.

Honrs of Study

323. Directors may fix less than six hours as school "day." 01-02:210.

Promotion of Pupils

324. The establishment of grades in schools is vested in the school directors, not in the state board of education. Rem.-Bal., §§ 4313, 4533.

13-14:551.

325. Special examination under § 260 for advancement to high school may be waived.

07-08:191.

326. Scholars failing in 8th grade may be conditionally advanced to high school. Code Pub. Inst., § 260.

07-08:190.

327. School board not required to receive back for "review work" a graduate of the grade school. 03-04:325.

Tuition

328. Emancipated children residing and attending school in a district other than where their parents reside are not subject to tuition fees. Rem.-Bal., § 4406.

Tuition

329. Pupil residing in a school district only during school term is entitled to tuition free. 03-04:164.

330. Residence of transient pupils for purpose of charging tuition determined by animo revertendi. 95-96:43.

331. Students belonging to one district but attending school in another must pay tuition in the latter in the absence of agreement between the districts.

99-00:183.

332. Diploma fee is not a "tuition" fee within the act. 03-04:253.

Census

333. Indians residing on allotments to be included in school census.

09-10:23.

Discipline—Jurisdiction

334. Pupils returning to the school grounds after reaching home are within the teacher's disciplinary jurisdiction. 07-08:36.

Discipline—Commitment to Parental School

335. Delinquent children can only be committed to parental school upon order of the superior court. Rem.-Bal., § 8607.

Discipline—Expuision

336. Faculty has implied authority to expel refractory pupils. 1 Hill's Code, § 911. 95-96:57.

Fire Drill

337. State institutions at Vancouver, Chehalis, Medical Lake and Monroe are not public or private schools within the act providing for fire drills. L. '09, ch. 156.

Pupils—Health

338. Students of the state school for the deaf may be required to submit to medical test for contiguous diseases. Rem.-Bal., §§ 4389, 8933, 8939. L. '13, ch. 10.

339. Vaccination not compulsory.

01-02:288, 307,

Transportation of Pupils

340. Transportation of high school pupils may be paid for only within the district and not for transportation from one district to another. Rem.-Bal, § 4481.

341. Construction of a foot bridge for the convenience of pupils prohibited as not a "transportation" of pupils within the act. Rem.-Bal., § 4481. 11-12:114.

SEAWEED

(See Tide Lands, 53.)

SECRETARY OF STATE

Function of Secretary of State in affixing great seal to gubernatorial proclamations a ministerial one to be executed without discretion. 99-00:19.

SESSION LAWS

(See Codes.)

SEWERS

Discharge of sewer into meandered lake a nuisance. Bal. Code, vol. 1, §§ 3085, 3086. 03-04:216.

SHEEP

(See Animals, 3; Taxation, 121, 175.)

SHERIFFS

(See Execution Sales; Fees, 82-93.)

- 1. Contracts for county road work may be accepted by a partnership of which one is the county sheriff. Rem.-Bal., § 2334. 15-16:273.
- 2. Expense of sheriff transferring prisoner chargeable to claimant's county and not to the state. 97-98:70.
- 3. Money unlawfully collected by sheriff as commissions not paid under compulsion entitling payers to refund. Hill, vol. 1, § 281, subd. 5. 95-96:14.
- 4. Special rewards may not be collected by sheriff for duties performed. 07-08:502.
- 5. Sheriff may contract with commissioners for feed of prisoners in excess of actual cost within limit of sixty cents per diem. 09-10:14.
- 6. Sheriff to be allowed actual traveling expenses while performing official duties. No county official other than those expressly provided for by statute has right to traveling expense, but same may be allowed in the discretion of the commissioners. Bal. Code, § 1595. 01-02:193. 03-04:50, 78.

Board of Prisoners

7. The sheriff is prohibited from making any profit of the board of prisoners or contracting with the county or any other person for the

SHERIFFS—Continued Board of Prisoners

board of prisoners held in his custody or charge. Rem.-Bal., § 2334.

13-14:173.

8. Sheriff's board to be allowed in "traveling expense." Hill, vol. 1, \$3003. 93-94:9.

Sheriff's Saie-Execution

9. Sheriff's deed may issue before the formal satisfaction of judgment in the clerk's levy book. Rem.-Bal., §§ 604, 448.

SHIPPING

(See Health, 1; Public Utilities, 9; Vessels.)

SOLDIERS (VETERANS)

(See Game, 47; Poll Tax, 4.)

Veterans' Relief—Homes—Widows, Etc.

Veteran-What Constitutes

- 1. "Volunteer service" in Civil War to be construed as service in army of United States. Military Code, L. '95, § 42. 97-98:105.
- 2. Soldiers discharged from the United States Army prior to the Civil War not a "Union soldier" entitling to admission to soldiers' home. 07-08:21.
- 3. Mexican War veteran not a "Union soldier" within the act. Hill, vol. 1, § 1285. 93-94:16.

Home-Admission to

- 4. Amendment to act of 1905, p. 292, limits colony of the soldiers' home to corporate limits of city of Orting. Bal. Code, § 2632. L. '05, ch. 152, p. 291. 07-08:121.
- 5. Bona fide residents of the state may be admitted to soldiers' and veterans' homes regardless of stated period of residence. 11-12:329.
- 6. No authority to transport inmate of a state soldiers' home to home outside of state. 97-98:105.
- 7. If a member of the soldiers' home colony at Orting becomes a widower and marries again he is not entitled to receive the benefits of the colony accorded to married veterans. Rem.-Bal., § 8908. L. '11, ch. 124.

General Relief

8. Minister officiating at old soldier's funeral entitled to compensation.

01-02:356.

- 9. Soldiers' indigent relief fund not applicable when decedent's relatives conduct the funeral. P. C., § 8066.
- 10. Claims of Indian War veterans to be paid to veteran's estate, duly probated. 09-10:39.
- 11. Duly recognized organizations for the relief of indigent soldiers take the place of county commissioners on allowing temporary relief. §8 8914-8920, Rem.-Bal. 11-12:348.
- 12. Board of control has no authority to allow rations to a veteran living outside of the corporate limits of the Veterans' Home. L. '11, ch. 124.

13-14:234.

- 13. Veterans, entitled by law to relief, may obtain same only through recognized organizations. Rem.-Bal., §§ 8914. 8915.
- 14. The exclusive privilege of landing passengers at a wharf owned by the state at the Port Orchard Veterans' Home may be granted to one of two or more competing launches. L. '07, ch. 156, § 4. Rem.-Bal., § 8933.

Widows

- 15. Widows of veterans not entitled to admission to state home. Divorced wives not entitled to admission. L. '07, ch. 156, § 2. 09-10:141.
- 16: Widow is not entitled to assistance from the indigent soldiers' fund to redeem a mortgage. Rem.-Bal., § 8914.
- 17. Remarriage and divorce of widow of veteran does not disqualify for assistance. 07-08:399.

Superintendent Acting as Physician

18. The superintendents of the Soldiers' Home and of the Veterans' Home may be employed to act as physicians therefor, but without additional compensation. L. '07, ch. 156, § 4. Rem.-Bal., § 8936.

STATE AUDITOR

(See Auditor, State.)

STATE BUILDINGS

(See Capitol Buildings.)

- 1. Secretary of State is custodian of capitol building. 01-02:392, 372, 414.
- 2. State capitol building fund warrants issued in pursuance of § 3, ch.

STATE BUILDINGS-Continued

- 50, L. '13, will bear interest at a rate not greater than five per cent per an-13-14:143. Rem.-Bal., § 6252.
- 3. Buildings constructed under express statutory authority to a state agency are not subject to local municipal building regulations. 13-14:199. ch. 55.
- 4. Funds for completing and furnishing of state capitol to be expended without any actual or constructive de-03-04:196. ficiency.
- 5. Plans for state buildings to be governed by the provisions of subdivision E, § 1, ch. 59, L. '11. L. '11, ch. 11-12:13.
- 6. Partial occupancy of capitol building not an acceptance of the building nor waiver of defects therein.
- 03-04:284. 7. Payment of interest at 4 per cent held to be guaranteed on warrants issued for furnishing of capitol building. L. '01, p. 54.
- 8. Retention of 20 per cent on contract of F. H. Goss with state capitol commission authorized. L. '93, p. 467, 03-04:212. § 7.
- 9. Proposal of contractor for electric and gas fixtures held void as not a competitive bidding within the act. L. '93, p. 466, § 7. 03-04:139.

STATE COLLEGE

(See Printing, State, 14, 22; Regents.)

Appropriations, Funds, Contracts

- President entitled to payment from such fund. Accountant of State College, unless foreign to the educational department, a beneficiary of the fund. 93-94:6.
- State Auditor not to pay out deficiency appropriation without due certificates therefor from Agricultural College. P. C., §§ 8581-5. 03-04:34.
- 3. Warrants for construction and maintenance of State Agricultural College not defective because of uncertainty in the appropriation for, or location of buildings, etc.
- 4. Rentals of Washington State College properties available for maintenance of college. 01-02:368.
- 5. Insurance on college laboratory a proper charge in maintenance fund.

99-00:12.

- 6. When state owes contractor less sum than contractor owes the state, state may retain sums within such 97-98:285. amount.
- 7. Failure of city to take pipe con-97-98:271. tracted to be arbitrated.

STATE FAIR COMMISSION

May execute bond to A .- Y .- P. exposition for purchase of building. 09-10:123.

STATE FISH COMMISSIONER

(See Fish, 128-138.)

STATE LANDS

(See Public Lands.)

STATE TRAINING SCHOOL Jurisdiction

1. The status of a girl who has been committed to the state training school under sentence for the commission of a crime is in no way affected by the fact that at the time of such sentence she happened to be married, in view of provisions of §§ 1980, 2276, Rem.-Bal.

13-14:88.

Age of Commitment

2. Male children to be eligible to commitment to the Washington State Training School must be of an age between eight and sixteen years. Rem .-Bal., §§ 2276, 4382. L. '13, ch. 160.

13-14:227.

3. Enceinte female at State Training School to be accouched at state expense. P. C. §§ 3348, 3349.

Discharge

4. Discharge of boys at 18 years and girls at 19 years. L. '05, p. 40.

09-10:166.

- Girls delinquent on parole from the State Training School may be returned and retained until the age of twenty-one years. L. '13, ch. 157. L. '13, ch. 111. 15-16:301.
- 6. Disposition of youthful convict pending construction of reformatory indicated. L. '07, ch. 167, § 10.

07-08:468.

STATISTICS, BUREAU OF

1. Failure of legislature to make appropriation for maintenance of bureau of statistics does not empower employment of unauthorized person.

97-98:186.

STATISTICS, BOARD OF-Continued

- 2. Deputy commissioner of bureau of statistics is a statutory and not a constitutional officer. L. '95, ch. 85, § 7. 97-98:136.
- 3. Incidental fund of bureau of statistics strictly controlled by statute.

97-98:8

STATISTICS, VITAL

(See Health.)

STATUTES

- 1. A bill engrossed and filed is not subject to question on the ground of irregularity of preliminary legislative proceedings. 03-04:67.
- 2. Under amendment to constitution adopted 1912, the legislative declaration that an act is necessary for the immediate preservation of the public peace, health or safety, support of the state government or its existing public institutions, is conclusive on the courts, and not subject to judicial review.

 13-14:78.
- 3. Declaration of "immediate necessity" not conclusive upon the courts. L. '15, ch. 57. 15-16:47.
- 4. "Enrolled bill," and not senate journal, is exclusive as to its provisions. 97-98:110.
- 5. Amendment and repeal by sections is lawful. 91-92:88.
- 6. Legislative acts take effect ninety days after adjournment of the legislature, unless they contain the clause of immediate necessity. Const., art. II, § 1, amended by L. '11, ch. 42, § 1.

13-14:140.

7. Bill embracing more than one subject unconstitutional. Senate bill No. 194, 1897. 97-98:109.

Emergency Clause-What Within

- 8. Mandatory clause requiring immediate action by a board of officers created in the act not an emergency clause. 97-98: 108, 111.
- 9. Act of March 9, 1893, not impliedly repealed by act of March 15, 1893.

STEAMBOATS

(See Public Utilities, 28.)

STENOGRAPHERS

Payment of Court

Stenographers employed by judge or prosecuting attorney to be paid by

warrant on claims approved as reasonable by prosecuting attorney. 07-08:42.

STREETS AND ALLEYS

(See Cities and Towns; Public Lands, 86; Tide Lands, 46.)

- 1. Vacation on plat governed by § 7, L. '03. 07-08:292.
- 2. Ch. 92, L. '03, does not affect authority of commissioners or council in vacation of streets under § 3561, P. C. L. '03, ch. 92. 03-04:193.

STREET RAILWAYS

(See Public Service Utilities.)

- 1. Seattle, Renton & Southern Railway Company is a street car company within the proviso permitting free transportation of letter carriers. L. '11, ch. 117.
- 2. Public service commission has no jurisdiction to compel street car line extensions. 11-12:327.

SUGAR

Appropriation for Raising Beet Sugar

Competency of appropriation for raising beet sugar. 99-00:202.

SUNDAY LAW

(See Elections, 43, 45.)

- 1. Operation of a skating rink on Sunday is not per se unlawful, and whether it is noisy or boisterous within the prohibition of § 2494, Rem.-Bal., is a question for the jury. 13-14:60.
- 2. Drug stores to vend only bona fide drugs on Sunday. 07-08:187.

SUPREME COURT REPORTS

Free distribution of supreme court reports to supreme judges or county officials thereto entitled. 01-02:82.

SURVEYOR

(See Engineer, County.)

SWINE

(See Animals, 12.)

TAXATION

(See Auctioneers; Auditor, County, 2, 5; Automobiles, 18; Budget Law; Cities and Towns, 25; Commissioners, County, 22; Counties, 7, 48, 49; Fees, 14, 94-96; Highways, 62; Indians, 2-6; Inheritance Tax; Insurance, 60; Oysters, 1; Poll Tax; Public Lands, 43, 46, 52;

TAXATION—Continued

Schools and School Districts, 230-248; Tide Lands, 60.)

- I. Delinquency Certificates
- II. Redemption
- III. Penalties and Rebates
- IV. Personai Property
- V. Real Property
- VI. Interest Subject to
- VII. Assessments and Levies
- VIII. Equalization
 - IX. Liens
 - X. Payment
 - XI. Foreclosure and Sale
 - XII. Tax Titles
- XIII. Interest
- XIV. Inheritance Tax
 - XV. Disposition of Collections

I. Delinquency Certificates

Certificates of Delinquency—Assignment

- 1. Assignable by county. L. '99, p. 305. 01-02:213, 01-02:250. 97-98:37, 01-02:213.
- 2. Certificates for 1895 and prior years outstanding in hands of the county may not be assigned. 99-00:51.
- 3. Assignee of certificate of delinquency may foreclose as if he were the original holder. Rem.-Bal., § 9278.

15-16:176.

4. May be made prior to final judgment in certificate of delinquency.

15-16:176.

5. Assignment of certificate of delinquency should contain but one legal description. Rem.-Bal., § 9278.

15-16:176.

6. Prior purchase is equitable lien and assignment cannot be compelled to second purchaser. 97-98:55.

Collection and Refund

- 7. Taxes cancelled by operation of law more than one year before issuance of delinquency certificate entitled holder to refund with interest. Rem.-Bal., §§ 9139, 9252. 09-10:214.
- 8. Certificates of delinquency issued upon taxes subsequently redeemed by order of the court are irregular entitling the holder to repayment from the county. Rem.-Bal., § 9252.

15-16:276.

9. County commissioners may by resolution anthorize refund to cure irregularities in certificates of delinquency. Rem.-Bal., § 9252. 15-16:167.

10. Rectification of mistaken certificate of delinquency by exchange of tax receipt. 99-00:172.

Form of Certificate

- 11. Property held by different owners may not be included in one certificate. 99-00:104.
- 12. Separate tracts of land in different ownership cannot be included in a single certificate of delinquency nor in a single foreclosure proceeding.

11-12:152, 13-14:536.

- 13. Separate certificates of delinquency should be issued for assessments and be foreclosed same as certificates of delinquency for general taxes. 13-14:58
- 14. Name of owner or reputed owner need appear only for the last year for which the certificate is issued.

97-98:54.

15. Subsequent replatting does not discharge or modify delinquency.

97-98:337.

16. Certificates of delinquency to contain only one description and that to correspond with assessment roll.

97-98:253.

- 17. Issuance April, 1895, and prior years certificates direct to individuals approved. 01-02:146. Contra, 01-02:262.
- 18. One or more descriptions may be included in delinquent certificate assessed to one person. 11-12:152.
- 19. Treasurer may include more than one lot or block in each certificate of delinquency. 03-04:322.

Foreclosure

20. 1896 certificates may be foreclosed after three years from original date of delinquency. ("Three" years mistake for "four." See 99-00:125.)

99-00:111, 112.

- 21. Pleadings in foreclosure action. 01-02:73.
- 22. Contents and manner of service of summons indicated in foreclosure of certificate of delinquency. 01-02:28.
- 23. Publication fees in foreclosure of certificates of delinquency, § 112, Revenue Law, not modified by L. '03, p. 338. 03-04:110.
 - 24. Summons and service indicated.

01-02:34.

TAXATION—Continued Foreclosure

- 25. Publication in "official county newspaper" jurisdictional. Price may exceed statutory limit if necessary.
 - 01-02:117.
- 26. Any reasonable abbreviation in foreclosure notice permissible.
 - 01-02:143.
- 27. Publication in official county newspaper. 01-02:151, 163, 181, 199.
- 28. Description and name in notice in foreclosure proceedings. 01-02;203.
- 29. Qualifications of bidder entitled to make bid. L. '01, p. 387, § 4. 01-02:223.
- 30. Delinquent in 1896 foreclosable in 1900. County tax liens foreclosable four years after delinquency, 99-00:184.
- 31. Where certificate of delinquency issues upon property already certificated such later certificate may be foreclosed as of original date.
 - 07-08:88.
- 32. On foreclosure a separate deed should issue for each certificate.
 - 15-16:176.
- 33. Foreclosure by county not authorized for any year subsequent to 1895. 01-02:182.
- 34. Date of foreclosure extended to January 1, 1902. 01-02:33, 34.
- 35. Where parties are identical foreclosure of several certificates may be had in one action. 99-00:204.
- 36. Foreclosure of 1895 and prior taxes to be had on or before June 1, 1901. L. '97, ch. 71, §116. 01-02:17.
- 37. Separate foreclosure of delinquency certificates by the same person against different tracts of land would not entitle him to receive a single deed for all of the tracts. Rem.-Bal., § 9269.
- 38. Tax deeds issued prior to L. '03, p. 13, lacking treasurer's seal expressly validated by said act. 03-04:157.
- 39. Certificate of delinquency to be issued to county when no other purchaser appears. 97-98:254.
- 40. Proceeds of sales of land acquired by county at tax sale not subject to distribution to the state. Rev. Act, § 119½. 01-02:333.

Nature and Extent

- 41. Sec. 116, L. '99, neither extends nor abridges privileges of certificate-holder prior to passage of the act.
- 99-00:44. 42. "All" delinquent taxes payable before Nov. 1, 1899, applies to all years
- delinquent. 99-00:28.

 43. Certificates issued on leases, assessed as real property after the act of 1907 became effective, are void for

irregularity. L. '07, ch. 108.

provement could be maintained.

- Bal., § 9094. 15-16:305.

 44. Certificate of delinquency to issue on land, subject to tax lien, from which an improvement has been removed, on which replevin of the im-
 - 07-08:354.

Rem.-

- 45. Taxes of 1890 not included in assessment roll directed in act of March 6, 1891, not revivable by any subsequent act. 97-98:264.
- 46. The issuance of a tax certificate of delinquency by a county subsequent to the acquisition of property by the state creates no enforceable obligation against the state.

 13-14:426.
- 47. Certificates of delinquency. Description of property in certificate of delinquency should follow description found in the rolls, even though incomplete. 01-02:331.
- 48. Status of delinquent taxes, 1891 to 1896, inclusive. 01-02:26.
- 49. Contract between Okanogan and Chelan counties for collection of taxes not impaired by action of former county excluding taxes subsequent to 1895. 01-02:160.
 - See also modified opinion, 01-02:164. Also, 01-02:177, 185, 187.
- 50. Ditch assessments against state lands not foreclosable by delinquent certificates. 01-02:255.
- 51. Procedure on delinquency of section 19, township 25, range 24 east, indicated. 97-98:321.
- 52. Sec. 106 does not contravene any other section of Rev. Act '97 as to delinquency. 97-98:310, 301.
- 53. Detailed analysis of act of March 6, 1891. 97-98:243.
- 54. City treasurer may not issue certificates of delinquency. 97-98:255.

TAXATION—Continued Nature and Extent

55. Certificate on delinquent half issuable three years after delinquency—between May 31 and November 30.

97-98:251.

Nature and Extent-Guaranty

- 56. Certificates of delinquency issued for general taxes of a municipality should contain a guaranty by the city against irregularity. L. '11, ch. 98, §24.

 15-16:194.
- 57. Counties cannot guarantee against irregularity in certificates of delinquency for a municipality to which the tax is due. Rem.-Bal., § 9252, subd. 8. L. '11, ch. 98, § 24.
- 58. Counties are not required to guarantee certificates of delinquency against irregularity as to the payer of taxes by mistake. Rem.-Bal., §§ 9277, 9252.

15-16:233.

Nature and Extent—Time of Issuance

- 59. Date of delinquent taxes of year 1896 not to be earlier than June 2, 1902. 01-02:383.
- 60. Taxes of 1895 and prior years presumed to issue and vest in county as of January 31, 1898. 97-98:333.
- 61. November 30, 1897, statutory date of delinquency of 1893-4-5 taxes. Issuance as of January 31, 1898.

97-98:259, 262, 264.

- 62. Certificate of delinquency to issue to municipality at expiration of three-year period of redemption. Rev. Act March 15, '97, § 98. 97-98:12.
- 68. Not to issue prior to November 30, 1897, for taxes of 1895 and prior years. Rev. Act '97, § 71. 97-98:16.
- 64. All taxes levied prior to 1895 are subject to certificate of delinquency.
 97-98:17.
- 65. Three years from November 30, 1897, period of delinquency.

97-98:37-39, 45-50. 97-98:297.

- 66. County treasurer may issue certificate of delinquency after twelve months after delinquency, such delinquency to be determined from the ordinance. L. '11, ch. 98, § 24. 15-16:178.
- 67. Delinquency on the "last half" of taxes begins from last date due (Nov. 30). L. '03, ch. 384, § 94; ch. 128, § 68. L. '07, ch. 206. 07-08;24,

- 68. Time of issuance to county largely discretional with treasurer's office. 97-98:260.
- . 69. Taxes levied on or before April 1, 1891, remitted under act of March 6, 1891, and not to be included in certificates issued after November 30, 1897.
- 70. Rule of issuance to counties and municipalities. Three years after date of delinquency to December 1st ensuing year. 97-98:23.
- 71. Tax must be delinquent twelve months before certificate will issue, whether on original or subsequent certificate. L. '07, ch. 206. 07-08:168.
- 72. Certificate to issue to county against property remaining on tax rolls five years after delinquency.

01-02:232.

- 73. Certificates of delinquency after November 30, 1897, to embrace delinquent taxes for years 1891 to 1896, inclusive. 01-02:19.
- 74. Certificates of delinquency may issue for levy of 1897 and 1898 in 1899, whether prior taxes are delinquent or not, but tax debtor has benefit of remission clause in act of 1899. 99-00:94
- 75. Remission act applies on all lands where taxes were delinquent in 1897 when certificate had not been sold to private parties. Taxes delinquent in 1898 not within remission act.

99-00:36, 45, 48.

- 76. Certificates of delinquency for levy of 1897 and 1898 may be issued in 1899. 99-00:82.
- 77. Delinquent taxes levied in 1897 and 1898 delinquent in 1898 and 1899 may be certified prior to Nov. 1, 1899.
 99-00:74.
- 78. Actual date at which certificates become delinquent to the city and to the county is point of computation of delinquency. L. '93, pp. 169-170, § 8. 97-98:9.
- 79. Certificates issued before November 30, 1897, on taxes of 1895 and prior years void. 97-98:330.
- 80. Issuance to county on dates of delinquency of 1895 and prior years' taxes only when no likelihood of purchase by private party. 97-98:328.
- 81. Issuance procured by act of 1907, § 94, ch. 61, and ch. 206. 07-08:488.

TAXATION—Continued Nature and Extent—Time of Issuance

82. Dates of delinquency of taxes of 1896 and 1897 are from date when fell due, not from date of certificate.

99-00:73.

Purchaser's Duties

83. Purchaser to redeem certificates standing both in the name of counties and of individuals. Rev. Law, § 107.

99-00:33.

Modified by 99-00:49.

- 84. Purchase of certificates of delinquency by certain county officers referred to decision of the court. Rem.-Bal., §§ 9260, 2334, 2303. 11-12:68.
- 85. Clerk's fee of \$2 on foreclosure of certificate of delinquency not chargeable to redemption purchaser.
 01-02:188.
- 86. Purchaser of delinquent certificates may pay subsequent taxes at any time after maturity thereof. Rev. Act '97, § 107. 97-98:18, 01-02:20.
- 87. Purchaser only to pay subsequently accruing taxes. L. '07, ch. 206.
- 88. Purchaser, after assessment, of fraction of parcel is joint tenant as to rights of redemption. Rev. Act '97, § 102. 97-98:52.
- 89. Purchase of certificate for 1896 prior to Nov. 30, 1897, does not require satisfaction for taxes of 1895 and prior years. 97-98:50
- 90. Individual years may not be segregated (1893-4-5) but all taxes due on the property must be paid by purchaser of certificate. L. '97, p. 192, § 116. 97-98:40.
- 91. Purchaser of subsequent certificate need not take up prior certificate to county. 97-98:37.
- 92. Purchaser of certificate to pay all delinquent taxes due the county.
 97-98:37.
- 93. Payment by purchaser of subsequent taxes as affecting the rights of such purchaser and the redemptioner indicated. Rev. Act '97. 97-98:18.
- 94. Purchaser in 1893 at sheriff's sale has right to redeem from holder of certificate for years 1891 to 1897. 97-98:341.

II. Redemptions

Payment, Redemption and Purchaser

95. Payment of accrued taxes payable by purchaser. Does not include special assessments for sewers, etc. 01-02:21.

- 96. Redemption may be had after expiration of three-year period and before December 1st for taxes delinquent on May 31st. 97-98:13.
- 97. Owner of undivided interest in half of a lot cannot redeem other half by payment of twice the amount due on the fraction. Rev. Act '97, \$79.
 97-98:42.
- 98. Right to redeem taxes for 1893-4-5. Same as on certificates for other years (three years after Dec. 1, 1897). 97-98:45.
- 99. County treasurer's certificate to clerk at expiration of three-year period of redemption. 97-98:54.
- 100. Redemption of property of minors sold for taxes is to include reasonable value of the improvements made thereon. 03-04:125.
- 101. The redemption by a county treasurer of a delinquency certificate issued on a tide land contract prior to cancellation of the contract would render the treasurer personally liable, inasmuch as there was no liability on the part of the county. 13-14:486.

III. Penaities and Rebates.

Penaity and Interest

- 102. Computation of interest on taxes 1891 to 1895, inclusive. 01-02:203.
- 103. Computation of interest to be certain and definite. 01-02:223.
- 104. Six per cent only penalty applying on taxes of 1895 and prior years paid before November 30, 1897.
- 105. Certificates issued to counties to bear penalty and interest as to issue to individuals. 97-98:87.
- 106. All existing charges, penalties, etc., on tax delinquent after November 30, 1897, chargeable in certificate of delinquency. Rev. Act. '97, §§ 116-118.
- 107. Fifteen per cent penalty attaches as of January 31, 1898, regardless of when issued. 97-98:262.

TAXATION—Continued Rebate

108. Holder may pay subsequent tax and secure rebate. 97-98:18, 03-04:35.

109. Payment of tax for permanent highway on or before March 15, entitles owner to rebate same as provided for general taxes in § 9219, Rem.-Bal. 13-14:58.

IV. Personal Property

Private Persons and Property in General

110. Standing timber reverting to the owner of the land is subject to the personal property tax levied on it while held on a contract of sale and may be distrained as other personal property for delinquent taxes.

13-14:274.

- 111. Merchandise shipped from the Philippine Islands in unbroken packages and in possession and ownership of original consignee is subject to state taxation. 18-14:118.
- 112. Personal property of lighthouse keeper not taxable unless right reserved by state in deed of conveyance to United States. 97-98:335.
- 113. Individual shares of a mining company are not assessable against the holders thereof where the corporation itself has listed its stock and property with State Auditor. Bal. Code, §§ 1671, 1676, 1664.
- 114. Personalty acquired subsequent to March 1 of any year not assessable as of that date. 07-08:65.
- 115. Timber sold under bill of sale becomes the personal property of grantee of such bill, taxable as such apart from the realty. Rev. Act '97, § 3. 07-08:22.
- 116. Notes filed for record with county belonging to foreign corporation are taxable in county of its principal place of business. 97-98:294.
- 117. Mortgages of nonresident lender payable in the State of Washington not subject to taxation in said state.

91-92:

118. Migratory stock act of 1885-1886 repealed by § 154, L. '89-'90. 91-92:52. 119. Circulation of a newspaper is taxable as personal property.

03-04:297.

120. Note on mortgage of foreign farm is personal property taxable in county of holder's residence.

95-96:63.

- 121. Sheep, not connected with a farm, ranging in various counties, listed by the owner in the county of his residence are to be assessed in such county. Rem.-Bal., §§ 9119, 9121, 9125.
- 122. Vessels registered in domestic port but plying in foreign trade a question of fact. Registration fixes situs for purpose of taxation. Ex. Sess. '01, ch. 2. 01-02:348.
- 123. Property passing from county after March 1 not assessable for that year. 01-02:352.
- 124. Personal property includes farm machinery. L. '09, ch. 214, § 1.

09-10:51.

- 125. Buggies imported to state liable for personal property tax. 01-02:382. 126. Mortgages are taxable at resi-
- dence of owner. Rev. Act, §§ 9-15.
 99-00:84.
- 127. Money belonging to resident but deposited elsewhere is subject of taxation. All credits owned by residence are assessable regardless of residence of debtor.

 93-00:38.
- 128. Wheat is assessable where stored regardless of place of origin.
 99-00:157.
- 129. Oysters in oyster beds are personal property. 99-00:149.
- 130. Money deposited with the county clerk "in litigation" defined to be money the title to which depends upon the future determination of such litigation. L. '01, p. 7, § 8. 03-04:88.
- 131. Personal property of partnership to be listed at principal place of business of the partnership. 01-02:26.
- 132. Plowing on public lands to be assessed as personal property.

03-04:27, 28.

133. Transient commissary stocks of railroads under constitution taxable.
01-02:141, 180, 01-02:28, 29, 147.

TAXATION—Continued 11. Personal Property Private Persons and Property in Gen-

134. Property brought into state subsequent to beginning of tax year not currently assessable. 99-00:164.

135. Certificates of delinquency are personal property subject to taxation as such. Rev. Act '97, § 3. 01-02:157.

Banks-"Credits, Etc."

136. Bank stock—credits from which holder may deduct debts.

97-98:24, 01-02:300.

- 137. Bank stock a "credit" within the meaning of the act. 03-04:27.
- 138. "Money" as used in ch. 48, L. '07, defined. Bank deposits held exempt indebtednese. 07-08:465.
- 139. Listing to individual or bank. Bank stocks are "credits" within the act. Op., vol. 2, p. 21. Act 1897.

97-98:24.

140. Deduction of bank's realty for assessment to be on assessed valuation, not on bank's appraisal.

99-00:41.

- 141. Assessment of bank stock shares. Realty belonging to a bank to be at value and not at cost to bank. Bal. Code, § 1677.
- 142. Special dividend from surplus funds of a bank cannot be considered in arriving at value of shares of stock as of March 1st. Rem.-Bal., § 9112.

13-14:183.

- 143. Deposits in bank not subject to assessment. 01-02:316.
- 144. Shares of bank stock are "credits" within Rev. Act of 1893.

93-94:21.

- 145. Assessment to shareholders or banks: "Resident" owners defined. Op., vol. 2, p. 21. 95-96:35.
- 146. Insolvency of national bank before personal property taxes on shares of its stock are due relieves the bank of liability therefor. Rem.-Bal., §§9134, 9135, 9136.
- 147. Individual stockholders of an insolvent national bank are subject to satisfaction of taxes in the same manner as general personal property taxes. Rem.-Bal., §§ 9134, 9135, 9136.

- 148. United States bonds held by banks to secure circulation are not taxable. 97-98:293.
- 149. Non-resident stockholders in national banks entitled to same deductions as resident stockholders. Act '97. 97-98:27.
- 150. Capital stock of bank not assessable, assessment to be on shares held by shareholders. 97-98:30.
- 151. Leasehold interest is not realty belonging to a state bank warranting deduction from valuation. Op., Oct. 26, 1915. Rem.-Bal., §§ 9094, 9134. 15-16:187.
- 152. Bank is representative of shareholder for purpose of taxation. Rev. Law, March 15, 1893, §§ 21-22.

93-94:21.

Exemptions

153. Collection of exemption on personal tax. Repeal of 1895 act and unconstitutionality of exemption clause of 1897 act leaves no existing general exemption on personal property.

97-98:273.

- 154. Personal property exemption of \$300 is a statutory right not affected by action of board of equalization or assessor. 97-98:6.
- 155. Firm may not claim exemption as well as individual members thereof. 97-98:21.
- 156. Five hundred dollars exemption only allowable when \$500 worth of improvements actually on realty. Rev. Law 1897, \$5, subd. 8. 97-98:18.
- 157. Capital stock of corporations not assessable. L. '97, ch. 71, p. 136.

97-98:284.

- 158. Unconstitutionality of exemption attempted by revenue act of 1897 no effect on exemption under Rev. Act of 1895. 97-98:248.
- 159. Exemptions must be deducted in full from the amount returned for taxation, and the remainder assessed.

07-08:71.

- 160. "Head of a family" defined. Also as related to a copartnership. 93-94:7, 01-02:329, 345.
- 161. Personal property of partnership not entitled to deficiency on partners' separate personal property exemption. 01-02:355.

TAXATION—Continued Exemptions

- 162. "Necessary tools and appliances" defined. Rev. Act, § 5, subd. 7. 99-00:29.
- 163. "Household" and "kitchen furniture" defined generally. Rev. Act, § 5, subd. 7. 99-00:41.
- 164. Three hundred dollars exemption for head of family not allowable on assessment of 1901, not being an emergency act. 01-02:32, 41.
- 165. Three hundred dollars exemption does not apply to 1901. 01-02:41.
 - 166. "Head of family" defined. 01-02:329, 03-04:27.
- 167. Any personal property is within \$300 exemption to head of a family. 03-04:31.
- 168. Exemption (\$500) to apply to current year (1897-1898). 97-08:15.
- 169. Widower without dependent children is not "the head of a family" entitling him to the personal property exemption of \$300. L. '15, ch. 131, \$1. 16-18:285.

Levy nnd Assessment

170. An erroneous assessment of personal property to the wife instead of to the husband, thus cutting off the statutory exemption allowance, is correctible only by decree of court.

13-14:251.

171. Assessment on transient band of horses by county in which found at time of assessment is valid.

03-04:115.

- 172. A carload of merchandise ordered to arrive after March 1st but actually arriving prior thereto is assessable under Rem.-Bal., §§ 9011, 9235, fixing March 1st as date of initiating assessment and lien. 13-14:61.
- 173. Correction of incorrect assessment. Assessing personalty at its actual value, rather than at a customary percentage thereof, is not a "double assessment" subject to correction. P. C., § 8650.
- 174. Fish trap location is personal property and not an interest in realty for purposes of taxation. Rev. Act of 1897, § 2. 07-08:22.

- 175. Migratory bands of sheep to be taxed in county of owner's residence. P. C., § 8603. 07-08:224.
- 176. Assessment of side tracks of Spokane street railways to be assessed as personal instead of real property. L. '91, ch. 110, § 12. L. '93, ch. 124, § 13. 97-98:286.
- 177. Wheat, as the subject of loan, to be assessed against owner, though in storage. 97-98:283.
- 178. Where property is assessed in two different counties the State Auditor's determination of proper county of assessment not binding in excluded county. L. '97, p. 141. 03-04:223.
- 179. Title in hay before delivery on contract vests in vendor for assessment purposes. 07-08:449.
- 180. Personal property assessment roll to include exempt assessments for purposes of regularity. 01-02:328.
- 181. Wheat in a warehouse the owner of which said warehouse refuses to divulge names of the wheat owners, to be assessed against the wheat warehouseman.

 99-00:142.
- 182. Assessment of bank stock shares in 1903 to be governed by Act of 1897 and not by amendment of 1903. L. '03, p. 121. 03-04:74.
- 183. Correction of assessment on wheat held by a warehouseman which, through a false statement by the owner, has escaped full assessment, to be made by assessor and pursued to any real or personal property belonging to the owner. Bal. Code, § 1741.

97-98:283, 99-00:142, 148, 149, 03-04:90.

Collection

184. Personal taxes — when delinquent; rate of interest; distraint; installment payment; reassessment.

97-98:274.

- 185. Penalty on delinquent personalty tax 15 per cent same as on realty tax. 97-98:273.
- 186. Personal property tax not charged to realty of tax debtor may not be subsequently charged to the debtor's grantee of such realty. L. '97, p. 180. 03-04:182.

TAXATION—Continued Collection

187. Procedure of charge and collection of personal taxes indicated.

97-98:274.

- 188. A tax assessment upon personal property subsequently destroyed by fire, which is not due until the following year, should be collected on the current year's levy in the same manner as other personal property taxes. L. '11, ch. 24, § 3. Rem.-Bal., §§ 9249, 9250, 9235, 9236, 9101, 9119. 13-14:298.
- 189. Personal property may be distrained in county other than county of levy. 01-02:186, 248; 03-04:147.
- 190. Statute of limitations has no application to collection of personal property taxes. Bal. Code, § 1727.

97-98:306

- 191. Not permitted three years after accruing of personal tax and without having appeared of record as incumbrance. 97-98:257.
- 192. Personal property tax collectible on and after first Monday in February of each year. Rev. Law 1897, §§ 68, 71. 97-98:28.

Lien

- 193. Tax liens on personal property may be followed into the hands of subsequent transferees. Rem.-Bal., § 9235.
- 194. Personal property transferred after March 9, 1903, subject to tax lien of that date in the hands of transferee. 03-04:250.
- 195. Sheriff's sale—execution does not affect tax lien on the personalty.

 07-08:237.
- 196. Lien for personalty tax extends to all personalty owned by debtor from the time the tax books are received by treasurer. L. '89, p. 584, § 135.

91-92:42, 93.

- 197. Lien of personal property tax follows the property wherever found. Rev. Law 1899, §83. L. '97, §71. 01-02:17, 50.
- 198. Title of bona fide purchaser subsequent to assessment but prior to attachment of tax lien is superior to such lien. 93-94:82.

- 199. Held no personal property lien on given statement of facts of transfer of personal property. 01-02:248.
- 200. Lien on personal property attaches to general and not particular personalty. L. '93, ch. 74, § 88.

93-94:82.

201. Personal property tax is a lien on real and personal property. Rev. Law, § 83. 03-04:148.

Sale and Foreclosure

- 202. Standing timber remaining after the removal of a stated quantity sold under contract could not be subjected to the delinquent tax against the timber removed.

 18-14:274.
- 203. A sale of standing timber to satisfy delinquent personal taxes against it passes title free and clear of encumbrance created by any contract. L. '11, ch. 24, § 1. Rem.-Bal., § 9235.
- 204. Confirmation of tax sale by court not essential but precautionary.
 01-02:228.

Distraint

- 205. Personal property in receivership subject to distraint. 97-98:153.
- 206. Distraint for personal property taxes before February 1st following not permitted. 97-98:252.
- 207. Officer may not break and enter private dwelling to distrain for personalty tax. 07-08:344.
- 208. Any personal property of a tax debtor in the county may be distrained in lieu of taxed personal property prior to the collection of such tax. Rem.-Bal., § 9223. 15-16:56.
- 209. Personal property of a tax debtor other than that assessed is liable for the tax as certified while owned by the tax debtor. May be subject to distraint. Rem.-Bal., §§ 9247, 9248.

15-16:289.

- 210. County treasurer may collect interest on delinquent personal property tax when distrained. 09-10:243.
- 211. Distraint of personal property. L. '99, p. 43. 01-02:247.

Modifies opinion of Feb. 8, 1910.

TAXATION—Continued

V. Real Property

(For personal property taxation, see Taxation—Personalty.)

Nature and Extent

- 212. Cities having outstanding bond and warrant indebtedness are authorized to make levies to meet such obligations in excess of the ten-mill limit imposed by statute. L. '13, ch. 108, § 9.

 18-14:498.
- 213. A city of the third class may acquire land by virtue of a local assessment foreclosure, but takes it subject to general tax liens which may be outstanding against it. L. '11, ch. 98, § 25, 31.
- 214. Application of revenue act of 1897 to all property save that actually sold. 97-98:11.

Constitutional Requirements

- 215. Proposed railroad and tax commission to fix value of railroad property not constitutional. Const., art. 7, \$3. 03-04:30.
- 216. House bill No. 43 (1903) taxing mining claims, etc., pronounced unconstitutional. 03-04:36.
- 217. Proposed Senate bill No. 175 (1903) does not violate equality of taxation. 03-04:28.
- 218. Sec. 3, ch. 122, L. '15, does not repeal § 9224, Rem.-Bal. 15-16:174.
- 219. A bill providing that "all property shall be assessed at not to exceed 50 per cent of its true and fair value in money" complies with art. 7, §§ 1 and 2 of Const., requiring that all property "shall be taxed in proportion to its value."

 13-14:24.

VI. Interests Subject to

Liability of Persons and Property-

- 220. Status of mining claims as to assessment and taxation indicated.
 - ssessment and taxation indicated. 07-08:352.
- 221. Coal and mineral rights having commercial value to be assessed as realty. 03-04:22.

Liability of Persons and Property— Ownership in General

222. Entire estate wherever located to be certified by foreign executor of

- non-resident owner. L. '01, p. 69, § 4. 01-02:391.
- 223. Realty, subject to a lease permitting the lessee to remove the improvements at the expiration thereof, to be taxed regardless of such agreement. Rem.-Bal., §§ 9092, 9093, 9102. 15-16:171.
- 224. Recorded judgments are assessable. Rev. Act, § 3. 99-00:46.
- 225. Lieu lands of railroad company, approved by Secretary of Interior, are subject to assessment. 99-00:147.
- 226. Mortgages given to secure purchase price of realty are not "property" within the act. P. C., \$8593.
 08-04:153.
- 227. Tide land contracts with the state are taxable. 99-00:134, 148.
- 227½. Oyster beds being interests in tide lands, the bases of such beds are taxable, but tide lands themselves are not. 97-98:7.
- 228. Timber to be assessed as realty to the purchaser. 01-02:21.
- 229. Assessment of stacked grain—stacking does not preclude assessment. Bal. Code, vol. 1, § 1655. 97-98:280.
- 230. Rights-of-way for irrigation, etc., owned by private individuals taxable to such owners. 03-04:22.
- 231. Government survey not conclusive as to actual area of land subject to assessment. 03-04:121.
- 232. Improvements on platted property since prior assessment to be included in current roll. 03-04:40.
- 233. Land secured by draining a lake is subject to assessment. 03-04:184.
- 234. Equity of minors in tax matters does not apply in absence of statutory provision. 99-00:187.
- 235. Levy and assessment on property escheating to the state made subsequent to death of owner are void.
 - 03-04:262.
- 236. Unsurveyed lands taxable to grantees of railroad company.
- 237. United States land not to be assessed before acceptance of plat thereof. 03-04:289.

TAXATION—Continued Liability of Persons and Property— Ownership in General

238. Railway land not subject to state taxation until the last prescribed condition of its acquisition from the Federal government is complied with.

- 239. Standing timber sold and conveyed to be assessed against the purchaser as real estate. Op., Feb. 16, 1903. 03-04:228.
- 240. Lot platted, though always under water, is subject to assessment.
 99-00:203.
- 241. Improvements added since assessment of 1897 to be taxed as realty. 99-00:23.
- 242. County purchasing property at delinquent tax sale is not liable for delinquent irrigation assessments. Rem.-Bal., § 9271. 15-16:309.
- 243. Realty mortgages to be listed but not taxed as "property" within § 3, Rev. Act of March 9, 1893. 93-94:18.
- 244. Realty mortgages, not part of purchase price of realty mortgaged, are subject to taxation. Rev. Act 1897, § 3. 97-98:8.
- 245. Private corporation supplying light to an unincorporated city to be taxed. P. C., §§ 8632, 8595. 07-08:80.
- 246. Mere platting of addition to an incorporated town is not sufficient to constitute incorporation of such platted portion. Bal. Code, § 1261. L. '90, p. 131, § 9. 07-08:81.
- 247. Property privately owned on the first day of March to be placed on assessment rolls though subsequently acquired by United States. 07-08:167.
- 248. Township taxes levied upon territory afterwards detached and annexed to a city do not become an asset of the city.

 13-14:533.
- 249. Subd. 19, § 1, ch. 108, L. '13, repeals §§ 6971 to 6991, Rem.-Bal, in so far as it affects the levy for library purposes in cities of the third class.
- 250. Land selected in lieu of unperfected claim not subject to assessment until final proof. 03-04:300.

- 251. Water rights are appurtenant rights to be assessed with the land. Bal. Code, § 1655. 07-08:213.
- 252. Owners of property in irrigation district subject to delinquent assessments have two years in which to redeem. Rem.-Bal., § 6544. 15-16:212.

Liability of Persons and Property— Realty Liable for Delinquent Personalty Tax

253. Delinquent personal property tax chargeable against realty regardless of payment of realty tax.

97-98:277, subd. D. 01-02:250.

Liability of Persons and Property— Corporations

254. Corporations not defunct for purpose of taxation until dissolved in due form. 01-02:317.

255. Tax on private car companies is within the act. L. '07, ch. 36.

07-08:536.

- 256. Unpatented railroad grants subject to state taxes. 93-94:51.
- 257. Certificates of purchase of realty at sheriff's sale, subject to statutory redemption, held by a bank are not exempt in determining the assessed valuation of the bank stock. Rem.-Bal., § 9134.
- 258. Railroad right-of-way exemption from territorial taxation abrogated by statehood. L. '89-'90, p. 606, § 5. 91-92:15.
- 259. Franchises are assessable separate and apart from the property associated therewith. 97-98:29.

Liability of Persons and Property— Banks

- 260. Liability of state banks a question of constitutionality beyond scope of Attorney General. 91-92:191.
- 261. Bank shares to be assessed at full value in money on March 1st after deduction from capital stock of amount invested in realty. L. '03, p. 123. 03-04:232.

Linbility of Persons and Property— Public Property and Institutions.

262. Lands of state university, counties, school districts, etc., subject to assessments for street improvements in first-class cities. 03-04:25.

TAXATION—Continued Liability of Persons and Property-Public Property and Institutions

- 263. State is not liable for taxes on escheated school lands. 03-04:262.
- 264. Lieu lands not subject to assessment until certificate therefor has been issued on final proof. L. '97, p. 149, § 27. 03-04:95.
- 265. Lands relinquished to United States government not liable for prior 99-00:76. taxes.
- 266. Property located within the limits of a military reservation is not subject to state taxation. Rem.-Bal., §§ 6853, 6854. 15-16:312.
- 267. Offices on Indian reservations not subject to state taxation. 95-96:63.
- 268. County purchasing at delinquent general tax sale is not liable for delinquent irrigation assessments against the property. Rem.-Bal.. §§ 9271, 6430. L. '15, ch. 179. 15-16:309.
- 269. Exemption of fire protection apparatus not extended to municipal water mains, etc. L. '91, p. 261, § 5. 91-92:214.
- 270. No certificate of indebtedness may be issued against the state.

97-98:142.

Liability of Persons and Property-Exemption

- 271. Leased lands on which church buildings stand are exempt. Rev. Act, § 5. subd. 1. 99-00:158.
 - 272. Parsonages not exempt.

01-02:138.

- 273. Catholic schools or colleges are schools within the exemption. L. '03, p. 388. 03-04:227.
- 274. Church property exempt from taxation. Rev. Act 1897, § 5, subd. 1.
- 97-98:28.
- 275. No exemption allowable where owner is unknown. Rev. Act 1897.
- 276. Assessor's duty is to see that all lawful exemptions are allowed. L. '03, p. 379. 04:240.

VII. Assessments and Levies Levy and Assessment-Mode of Assessment in General

277. Method of assessing fractional township of unsurveyed land, railway being grantor, indicated. 01-02:16.

- 278. Omission from assessment roll of property in town incorporated subsequent to March 1st does not prevent town right to levy. Bal. Code, § 1813. 03-04:152.
- 279. No authority to destroy old detail assessment sheets. 03-04:239.
- 280. Taxes of 1892 and 1893 not outlawed. 99-00:158.
- 281. Timber purchased but not removed to be assessed to purchaser, and the land without the timber to be assessed to owner. 03-04:21.
- 282. Property omitted by mistake from the assessment rolls to be entered thereon by the county auditor as clerk of equalization board. 03-04:137.
- 283. Levy for county road and bridge fund may be upon all county property including that within incorporated cities. Bal. Code, § 3820-1.
- 284. Tax under the act to be levied without reference to the number of mills upon the dollar necessary to raise amount. L. '91, p. 261. 03-04:146.
- 285. Treasurer's duty to segregate platted acreage to ascertain relative proportional value of lot or part to whole assessed tract. Rev. Act '99. 01-02:64. § 11.
- 286. Assessment of several tracts to be made against each tract according to the subdivision rather than by reference to the plat. 03-04:182.
- 287. Method of segregating triangular piece described. 01-02:41.
- 288. Road and bridge levy beginning in 1903 to be governed by sections at page 223, et seq., Laws of 1903, rather than by provisions on page 339, Laws of 1903. 03-04:104.
- 289. "Lots 1 to 16 inc. in blk. 16 etc." defined as one description. 03-04:303.
- 290. Purpose of estimate is to advise taxpayers of contemplated expenditures. L. '09, ch. 138. 09-10:182.
- 291. King county school levy for 1902 to be by mills based on equalized valuation without reference to limit on the dollars. L. '01, p. 380, § 16.

01-02:390.

292. Method of levying taxes under chs. 138 and 230, Laws of 1909, indlcated. L. '09, chs. 138, 230. 11-12:127.

TAXATION—Continued VII. Assessments and Levies Levy and Assessment—Mode of Assessment in General

293. County treasurer is not required to apportion tax on particular lots and blocks of a plat on which advance deposit required by law has been made. Rem.-Bal., §§ 7834, 9234. 11-12:194.

294. Method of listing individuallyowned realty in lots and blocks, numerically indexed, indicated. L. '93, p. 341, § 45. 95-96:30.

295. Assessment of public lands to be made until actual cancellations of entry. L. '93, ch. 124, § 27. 95-96:63.

296. Actual acreage and not the original survey determines assessments on governmental subdivisions. Const., \$2, art. 1. 15-16:212.

297. Taxes for county roads, bridges and wharves levied under § 1, ch. 171, L. '15, apply only after June 10, 1915. 15-16:73.

298. Levy of 12 mills for current expenses in cities of third class under § 17, ch. 184, Laws 1915, not repealed by § 3, ch. 186, L. '15. 15-16:76.

299. Levies for an indebtedness fund of third class cities must be made pursuant to the act of 1915. 15-16:126.

300. Levy to provide for discharge of bonded indebtedness by a township is not for "a town purpose" within the ten-mill limitation. Rem.-Bal., \$\$9403-9409.

301. Improvements on school lands subsequent to appraisement does not entitle owner to re-appraisement.

91-92:45.

302. Territorial assessment may be used by state as basis of levy. L. '89,

91-92:215.

ch. 18. 91-92:32.

303. Copy of statement of real estate assessment not required to be fur-

304. County road and bridge taxes to be collected within limits of third class corporations. 91-92:172.

nished. Hill, vol. 1, § 1068.

305. Assessment and equalization distinguished. 97-98:316.

306. Road and bridge levy abolished by Rev. Act 1897. See also 97-98:296. 97-98:282. 307. County commissioners to appoint cruiser for assessment of timber lands. P. C., § 4098. 07-08:411.

308. Levy on incorporation of fourth class city indicated. P. C., §§ 8723, 8728.

309. Civil action to restrain is the proper method where notices of increased valuation have not been sent owners. 05-06:389, 07-08:144.

310. Separate lots of realty to be segregated by assessor upon the roll and 1907 valuation determined by dividing 1906 valuation of acreage by the number of lots. P. C., § 8631.

07-08:113.

311. Taxes assessed against abutting property (ch. 55, L. '11) for improvement of permanent highways should be extended on regular tax roll as other taxes.

13-14:58.

312. A tax levy made according to the provisions of a former act and the taxes to the extent of 70 per cent having been paid, such levies may be placed in the general fund provided in a later act and the prior warrants paid therefrom in the order they were issued. L. '13, ch. 108, § 1, subd. 9.

13-14:498.

313. Real property to be listed according to its legal subdivisions regardless of whether owned by one or more persons. Act March 9, 1893, § 25. 91-92:242, 93-94:17.

Levy and Assessment—Deduction of Credits and Indebtedness

314. Deduction of debts owing outside of state allowable. Deduction of realty without the state allowable.

01-02:76.

315. Debt on the land not to be deducted from the assessment but allowed as provided by law 03-04:21.

316. Bank may deduct assessed valuation of real estate from assessed valuation of stock. 01-02:56.

317. Mortgages assessable as credits save when part of purchase price of land. 99-00:23.

318. Deduction of bona fide debts from gross amount of credits suggested as precautionary measure. L. 07, ch. 48.

TAXATION—Continued Levy and Assessment—Deduction of Credits and Indebtedness

319. Credits and mortgages not taxable unless specifically enumerated as such. 91-92:59.

320. Indebtedness of non-resident holder of bank stock may be deducted from assessed value thereof.

03-04:247.

- 321. Deduction of debts. Assessor has right to require reasonable proof of correctness of return. 97-98:284.
- 322. Deduction of farm indebtedness. Wheat receipts not credits within the act. 97-98:283.
- 323. Debts owing in good faith may be deducted. 97-98:290.

VIII, Equalization.

Equalization and Correction

324. Board of equalization to sit each year. 97-98:315, 01-02:183, 290.

325. The county board of equalization at its sessions in odd-numbered years has authority to change the valuation of real property. Rem.-Bal., §§ 9091, 9101, 9200, 9298.

97-98:316, 13-14:163.

- 326. Property upon the tax rolls may be equalized in odd-numbered years.

 07-08:134.
- 327. Assessment roll as equalized by board for preceding year basis of valuation. 97-98:287.
- 328. Increase of valuation of 1900 by board of equalization.

99-00:316, 01-02:136.

- 329. Setting aside void assessment not a change of valuation after adjournment of board of county commissioners within the prohibition. Rev. Act '97, § 58. 97-98:291.
- 330. Equalization of 1897 not the "immutable basis of tax values until 1900." Rev. Act '97, §§ 6 and 58.

97-98:316.

- 331. Board of equalization may equalize regardless of average of county reports. 97-98:35.
- 332. State board of equalization is not authorized to exercise appellate jurisdiction over county boards of equalization. 03-04:138.

- 333. Board of equalization may increase horizontally on whole class of property within constitutional limitation. 97-98:36.
- 334. Board of equalization has no authority to add property not appearing on county assessment rolls. 97-98:35.
- 335. Ch. 122, L. '15, applies only to the assessment roll of current and not prior years. L. '15, ch. 122. 15-16:135.
- 336. Valuation at a higher rate than fifty per cent of county property does not preclude state board of equalization from considering such fact. Rem. '15 Code, § 9204.
- 337. City councilmen on board of equalization—§ 8721, P. C., not repealed.
 07-08:202.
- 338. Duties of state board of equalization in equalizing property throughout the state for certification to the respective counties outlined.

99-00:79.

- 339. Timber destroyed by fire subsequent to last assessment may not be deducted from current assessment by assessor without action of board of equalization.

 03-04:86.
- 340. Valuation on 1901 assessment roll governed by equalization of county board in 1900. 01-02:26.
- 341. Property mistakenly omitted from assessment for a number of years not subject to back taxes therefor exceeding three years.

99-00:149, 01-02:17.

342. The wrongful assessment of an excess quantity of land can be corrected only by the board of equalization or the courts, not by the county commissioners. Rem.-Bal., § 9200.

03-04:121, 13-14:340.

- 343. The correction of an erroneous assessment of improvements against the wrong land, after the adjournment of the board of equalization, should be made by the county treasurer upon a finding by the county commissioners of the existence of such error. Rem.-Bal., §§ 9200, 9238. 13-14:85, 251.
- 344. The assessment of a non-existent improvement is an error in assessment, not in description, and is subject to cancellation only by a court decree. Rem.-Bal., § 9200. 13-14:251.

TAXATION—Continued VIII. Equalization Equalization and Correction

345. The assessment of property exempt from taxation can be cancelled only by a court decree. 13-14:251.

346. Error in extending tax rolls by placing real estate in the wrong school district is an error in description to be corrected by the county treasurer upon a finding of the fact by the county commissioners. Rem.-Bal., §\$9200, 9238.

13-14:85, 251.

347. After the county assessor has made return of his assessment in manner required by § 9109, Rem.-Bal., he is without power to make corrections or amendments to his return except as clerk of county board of equalization he is required to make changes in roll to correspond with changes in value made by county board of equalization.

13-14:85.

348. The board of county commissioners has no authority to correct errors in assessment or to place omitted property on the current tax roll, under § 9200, Rem.-Bal, other than errors in description or double assessments.

13-14:85.

349. The county treasurer has authority to add to the assessment roll any property which had been omitted or to examine into and correct any assessment based on a false return, or to act where there was manifest error in the return of the assessment of any property, under § 9238, Rem.-Bal.

13-14:85.

350. Omission of record of fiscal vote may be corrected as a "clerical error" after the tax rolls have passed from the county auditor to county treasurer. 07-08:57.

351. Correction of incomplete assessment of timber. Increased taxation to correct omitted valuation in an odd year is a special assessment requiring notice to individual owners. Rem.-Bal., §§ 9092, 9112, 9128, 9244.

352. Correction of tax rolls as to name, description, valuation, indicated. 99-00:132.

353. Three-year period of limitation suggested for assessment of omitted property. 99-00:148.

354. Power of county commissioners over tax assessments extended only to the correction of errors in description or double assessments. Rem.-Bal, § 9200. 13-14:130.

355. County commissioners have no authority to rebate erroneous assessments after adjournment as board of equalization. 05-06:289, 290; 07-08:208.

356. Omission from the tax rolls is not delinquency within the provision imposing delinquent interest of fifteen per cent. Rem.-Bal., § 9103.

05-06:358, 11-12:376.

IX. Liens

357. Tax liens on real property are limited to the property and the rights inured when the tax accrued.

01-02:248, 289.

358. Lien of the state for taxes does not follow fixtures removed from realty though the tax lien attached prior to such removal. Rem.-Bal., §§ 9092, 9230, 9251. 15-16:158.

359. Tax liens stricken by sale to the county in foreclosure not revived when property is subsequently conveyed by county. L. '99, p. 304.

03-04:238.

X. Payment

360. Accrued taxes to be paid before vacation of plat. 01-02:96.

361. Supervisor's certificate on property road tax. May be tendered in payment of property road tax charged against holder of certificate. 97-98:8.

362. Payment by general fund warrants. Prohibited as not being "current medium of exchange." 91-92:157.

363. Payment of taxes in county warrants not authorized. 97-98:162.

364. Tender of true amount of county taxes, less rebate, held sufficient.
11-12:139.

365. When expense of cutting noxious weeds has been paid by county commissioners and the amount is entered on tax roll, \$3042, Rem.-Bal., taxpayer is entitled to rebate for payment if made as provided under \$9219, Rem.-Bal.

366. Treasurer may accept payment of general taxes against land without

TAXATION—Continued X. Payment

regard to payment of assessment for improvement of permanent highways.

Payment-Method of

367. Method of proportional payment on parcels or tracts indicated. Rev. Act '97, § 82. 97-98:33.

368. Road supervisor's certificate for work done to be received by county treasurer in payment on property road tax. Bal. Code, §§ 3818, 3819.

97-98:289.

369. Part payment of local improvement assessments is not authorized under ch. 98, L. '11. 15-16:120.

370. Deficiency certificates as credits for road property taxes repealed by \S 9, L. '03. Bal. Code, $\S\S$ 3813-14-17-19-31-32-33. 03-04:206.

371. Certificate for road work done in 1902, but issued in 1903, is not acceptable as a credit for road tax levy of 1903.

03-04:194.

372. One-half payment of taxes may be made on properly grouped property, under § 68, Rev. Act '97. Rev. Act '97, § 43. 97-98:31.

373. A partial payment of taxes having been made by stipulation pending suit the county treasurer should extend same upon the tax roll instead of holding it as a trust fund. Rem.-Bal., §§ 9219, 9221, 9244.

Payment-Where Made

374. Road district tax to be paid in district in which tax debtor resides.
99-00:58.

00-00

Payment by Mistake

375. Recovery of taxes paid by mistake is a matter of strict statutory construction. Rem.-Bal., § 9277.

15-16:233.

376. No duty is imposed upon the county treasurer to supervise the issuance of certificate to a payer of taxes by mistake. Rem.-Bal., § 9277.

15-16:233.

377. Certificates of redemption under § 9277 do not apply to a payer of taxes by mistake. 15-16:233.

378. Payment of taxes by mistake March 1, 1916, entitles payer to a certificate of delinquency on June 1, 1917, with the legal rate of interest due thereon from June 1, 1916. Rem.-Bal, §§ 9252, 9277.

379. Certificates for years 1898, 1899 and 1900 to issue for taxes paid by mistake.

01-02:389.

Payment-Rebate

380. Authority of county commissioners to rebate taxes. 97-98:255, 260. 381. Money to be refunded where property is twice assessed 03-04:46.

382. Rebate of taxes by county commissioners. 97-98:255-260, 01-02:96.

383. A tender before March 15th of the full amount of taxes collectible on newly platted land entitles the taxpayer to a three per cent rebate. Rem.-Bal., §§ 7834, 9219. 13-14:454.

Collection and Enforcement

384. Cancellation of state land contracts with reversion to the state eliminates county taxes therefrom.

01-02:16.

385. The county treasurer is the officer required to collect the revenue and there is no authority for either the board of county commissioners or the county assessor to direct or supervise the manner in which it must be done.

13-14:85.

386. Collection of delinquency 1891 not repealed by § 119, Rev. Act 1891. L. '89, ch. 18. 91-92:58.

387. Collection in third and fourth class cities governed by ch. 62 rather than 70, L. '93, applying both before and after re-incorporation. 93-94:80.

388. No state officer authorized to accept compromise sum in behalf of state. 01-02:63.

389. Owner of timber land cannot be restrained from removing timber until payment of taxes. 99-00:77.

390. Counties cannot collect street assessment of fourth class city. L. '93, § 161, p. 205. 93-94:34.

391. Publication of delinquent tax list under § 2938, vol. 1, Hill, not repealed by § 96, L. 93, p. 366. 93-94:78.

TAXATION—Continued

XI. Foreclosure and Sale.

Collection and Enforcement-Distraint

392. After due notice and publication of distraint advertisement against absentee debtor. 97-98:290.

Sale and Foreclosure—Amount for Which Land May Be Sold

393. County commissioners must foreclose tax liens on lots whether valuable or valueless. 01-02:16.

Sale and Foreclosure-Action

394. Order of sale to be included in judgment. 01-02:288.

395. County commissioners may have special counsel to assist treasurer in foreclosure action. Rev. Act, L. '01, § 3.

396. County foreclosure pleadings are required to state that the title will be acquired subject to all local assessment liens. L. '11, ch. 98, § 40.

13-14:557, 15-16:81,

397. County to have guardian appointed before distraint against insane person.

398. Notice of sale to be given by letter to each individual tax debtor. Rev. Act '97, § 71. 97-98:272.

Sale and Foreclosure-Purchaser at

399. County not to bid at tax sale if actual face debit on the property is bid by an individual. Rev. Law, p. 56, 01-02:287. § 116.

400. Bidder at tax sale to pay all subsequent taxes. 01-02:287.

Sale and Foreclosure-Time of Possesaton

401. Purchaser at tax sale has no right to possession until expiration of redemption period. 97-98:5.

Sale and Foreclosure-Delinquency

(See Taxation-Certificates of Delinquency.)

County Assessment to State

state 402. County assessment based on mistaken county valuation does not relieve from state taxes. 03-04:312.

XII. Tax Title

Tax Titles-Deeds-Authority to Make

403. County treasurer the proper officer to make certificates of transfer of property under tax sale.

404. City has no power to take out a certificate of redemption. 15-16:176.

Tax Titles-Deeds-Form and Contents

'405. Deed to county at tax sale to be same as to individual. 406. "E. D. deputy county treasurer" a valid signing. 07-08:474.

407. Single tax deed not to follow two separate tracts on foreclosure of two delinquent certificates. Each certificate requires separate deed. Rem .-Bal., § 9269. 13-14:536.

408. Correction of tax deed for mistake may be by stipulation of the 01-02:382. parties.

Tax Titles-Effect on Encumbrances in General

409. Purchaser acquires contractor's rights under default tax sale of public land contract 01-02:29, 323.

410. Judgment creditor levying on equity in tide land lot not entitled to deed from the state therefor. 01-02:37.

411. County foreclosure deeds when the property is struck off to county are absolute as against local assessment liens. L. '11, ch. 98, §§ 40, 63.

15-16:81, 13-14:557.

XIII. Interest

Interest and Penalties

412. Interest coupons on Thurston county court house to bear interest as warrants.

413. Penalty for delinquency reduced to five per cent, and registration fee abolished. L. '93, ch. 124, §§ 30, 83, 93, 136. 93-94:50.

414. When funds entitled to proportionate parts of penalty and interestimmediately on delinquency. 97-98:258.

415. "Accrued interest" clause, § 120, Rev. Act 1897, defined. 97-98:252.

XIV. Inheritance Tax

416. Inheritance tax on liens. A lien not subject to. L. '07, ch. 217. 07-08:541.

417. Inheritance tax does not apply to community half of surviving spouse. 01-02:11, 420.

TAXATION—Continued XIV. Inheritance Tax

- 418. Inheritance tax applies to charitable institutions. 01-02:8.
 - 419. Act not retroactive. 01-02:225.

XV. Disposition of Collections

- 420. Interest and penalties on delinquent taxes to be paid into current expense fund and not to fund of original tax.

 99-00:38.
- 421. Interest and penalties collected from delinquent local improvement taxes belong to the creditor city or town and not to the county. L. '11, ch. 98, § 24.
- 422. Penalties on municipal delinquent taxes collected by county treasurer to be retained by the county as expense of collection. 93-98:81.

 Contra, 95-96:16.
- 423. Penalties on state taxes collected by counties to be accounted for to the state. 97-98:166.
- 424. A levy made under a prior act for park purposes, the amount received may be used as a trust fund for that purpose and no other. 13-14:498.
- 425. Discount on taxes to be credited to county current expense fund.
 03-04:44.
- 426. Disposition of funds in county tax sale. 01-02:160, 03-04:47.
- 427. Interest and penalties on delinquent taxes to be credited to county current expense fund, not to fund of original tax. 99-00:75.
- 428. Return of Cialiam county securities authorized in order to "get them into proper shape." 97-98:35.
- 429. State Auditor's settlement with counties on old taxes of 1892 to be on the basis of the old county levy. Settlement of tax for military purposes to be on county valuation. 93-00:78.
- 430. Four per cent commission on state taxes not to be charged by county treasurer. 91-92:115.
- 431. Counties not liable for default state tax. 97-98:194.
- 432. Superior court has no power to release a county from liability for state taxes. 97-98:329.

Words and Phrases

433. Substitution of "each" for "such" agrees with enrolled bili and is final. Rev. Act '99, § 98. 99-00:31.

434. "Unless secured by real estate" defined. Rev. Act '97, § 71. 97-98:272.

TAXIDERMY

(See Birds.)

TELEPHONES

(See Public Utilities, 4, 36.)

Jurisdiction of Public Service Commission

- 1. Public service commission has no jurisdiction over transfer by public service corporation of part of property to another such corporation, when service not impaired. 15-16:45.
- 2. Public service commission has jurisdiction of mechanical operations of telephone or electrical companies. L. '11, ch. 117. 11-12:223.

TIDE LANDS

(See Harbor Areas; Taxation, 410, 435.)

Appraisement

- 1. No appraisement prior to location of harbor lines. Act of March 26, 1890, § 5. 91-92:74, 75.
- 2. To appraise all shore and tide lands in front of Port Townsend, regardless of action of harbor line commissioners, eliminating Straits of Fuca frontage from harbor. 91-92:192.
- 3. On replat of tide lands with vacation of adjunct private property necessitates no reappraisement, but where adjunct to public property reappraisement is necessary before a sale thereof.
- 4. No reappraisement of tide lands sold on outstanding contracts. L. '95, p. 554. 95-96:50.
- 5. Tide land not to be reappraised after sale and issuance of contract therefor. 03-04:142.
- 6. Right to proceed with appraisement and sale at public auction of first and second class tide lands within a port district not affected by ch. 169, L. '13. 13-14:258.
- 7. Fees for copies of tide land contest records—general statutory fee of 15 cents per folio applies. L. '95, ch. 178, § 97. 97-98:211.

TIDE LANDS—Continued Appraisement

- 8. Tender of portion of award—applicant awarded several tracts may purchase one only if separately appraised. 97-98:211.
- 9. Interest on deferred payments on tide land contracts not to be compounded. 97-98:169.
- 10. Decedent's contract to purchase tide lands to be executed with duly qualified heir. 93-94:4.
- 11. Abandonment of tide land contracts—reappraisement. See Op. Dec. 6, 1895. 95-96:51.

Contract-Assignment

12. Advance deposits on tide land contracts are property of purchaser and assignable to new applicants.

97-98:226.

13. Assignment of part interest prohibition clause in tide land contract objectionable. 97-98:217.

Funds

- 14. General fund, and not the school fund, is proper beneficiary of proceeds of sale of state tide and oyster lands.
- 15. Effect of repeal on segregated funds—reverts such moneys to the general fund of state. 97-98:205.
- 16. Page 263, L. '97, repeals act of March 26, 1890, creating tide land fund. 97-98:202.
- 17. Funds received for sale of tide lands since March 15, 1897, vest in general funds of state. 97-98:197.
- 18. Investment of tide land funds in general fund warrants directed.

97-98:145, 190, 192.

Lease

- 19. The law vesting port commissions with power to lease harbor areas within port districts does not divest the land commissioner of power to sell first class tide lands located therein.

 L. '13, ch. 169.

 13-14:258.
- 20. Commissioner of Public Lands has no authority to execute leases to the bed of Puget Sound below the line of extreme low tide for purpose of mining and extracting petroleum and natural gas therefrom. 13-14:230.

- 21. Tide land lease not acknowledged by the State Land Commissioner valid if within the other statutory requirements. Rem. 1915 Code, §§ 6764, 6686, 8807. 15-16:351.
- 22. Should proceed with sale of first class tide lands located within port district as ch. 169, L. '13, does not operate to repeal the law relating to sale of tide lands. 13-14:258.
- 23. Time for which school and tide lands may be leased, beginning August 3, 1901, indicated. 01-02:184.
- 24. Prior applications to lease are not such vested rights in tide lands as would preclude the subsequent unincumbered conveyance of such lands.

 01-02:129.
- 25. Are not subject to lease under provisions of ch. 106 of Laws of 1901 relating to leasing of lands for mining and extraction of petroleum and gas. Rem.-Bal., § 6791 et seq. 13-14:263.
- 26. Railroad right-of-way on Commencement bay does not include area lying between the outer harbor line and line of ordinary high water mark, not exceeding six hundred feet width.

 91-92:165.
- 27. Second class tide lands may be disposed of for purpose of oyster cultivation. 01-02:295.
- 28. Tide lands in Indian reservation not conveyable by state. 01-02:296.
- 29. Sale of detached second class tide lands to be advertised. Bal. Code, §§ 2178-9. 01-02:292.
- 30. Statute appropriating tide lands theretofore leased by the state to a private individual unconstitutional as an impairment of existing contract.

 01-02:263.
- 31. No authority to lease submerged tide lands not platted or appraised.
 01-02:282.

Sale

- 32. "Leasing" sections of act held not to preclude sale of tide lands after March 1, 1896. Act of March 26, 1895, ch. 178.
- 33. Legal claim necessary to warrant interference in determining preemption right of purchase. 95-96:23.

TIDE LANDS—Continued Saie

- 34. Failure to appraise within ninety days does not invalidate acts of tide land board subsequent thereto. L. '89, p. 433, § 5. 95-96:9.
- 35. Shore lands which were sold as shore lands of the second class do not lose that classification by reason of extension of city or town limits to include them. L. '13, ch. 183, § 1.

13-14:122.

- 36. Applications for preference right to purchase first class tide lands under § 6763, Rem.-Bal., need not be accompanied by payment of one-tenth of the appraised value.

 13-14:98.
- 37. The special deposit required by § 6661, Rem.-Bal., cannot be demanded on a preference right application to purchase tide lands under § 6750, Rem.-Bal. 13-14:93.
- 38. Publication of notice of sale—five publications necessary. 01-02:58.
- 39. Forfeiture of right to purchase—contingent upon payment of one-tenth purchase price within thirty days.

97-98:216.

40. A grant of the right to overflow state lands precludes a second grant while the first is in full force and effect. Rem.-Bal., §§ 6828, 6830.

13-14:404.

- 41. Sale by the state of tide lands erroneously classified as third class vests title in the purchaser in the absence of fraud, notwithstanding a subsequent survey shows they belong in a higher classification.

 13-14:49.
- 42. Sale of tide lands appropriated by boom and raft companies to be subject to rights of such companies.

01-02:105.

- 43. Abutting upland owner may not require condition to sell contiguous tide lands by parcel for his convenience of purchase. 01-02:16.
- 44. Tide lands sold not subject to subsequent oyster bed exploitation by third persons. 01-02:153, 158.
- 45. The auction sale price of second class tide lands between lines of low and extreme low tide is not less than

- \$5.00 per lineal chain. Rem.-Bal., § 6761. L. '11, ch. 36, § 2. 13-14:432.
- 46. Tide lands outside corporate limits on which city streets are extended not subject to sale by the state. Const., art. XV, § 3. 01-02:237.
- 47. Jurisdiction of United States government of shore in front of military reservations. L. '89, p. 428. 91-92:199.
- 48. Title to strips of land lying between meander line and line of ordinary high tide rests in Federal government, state's title being bounded by the line of ordinary high tide. 01-02:4
- 49. Alienation clause of twenty-five year restriction on Indian lands does not apply to tide lands of which the Indian may be abutting upland owner.

 99-00:212.

Grantee, Rights Against Third Persons

- 50. Tide land owner holding from the state may exclude all fishery trespassers. 99-00:46.
- 51. Tide lands of Columbia river not within provisions of condemnation act. 99-00:32.
- 52. Persons owning second class tide lands have an exclusive right to hunt npon the navigable waters covering such tide lands. 13-14:360.
- 53. Grantee of state has no right to take seaweeds on second class tide lands. L. '11, ch. 36. 11-12:272.

Priorities

- 54. Rules for the division of tide lands among preferred upland owners indicated. 07-08:13.
- 55. Priority to upland owner, or his grantee, and owner of improvements on tide lands. L. '89, p. 435, § 11. 91-92:185.

Survey and Plat

- 56. Area to be described by metes and bounds. 01-02:282.
- 57. Correction of plat of Seattle tide lands. Cannot be paid for in absence of specific statutory appropriation.

97-98:222

58. For survey of tide lands salary of A. J. Gills not allowable in absence of authority in state land commission to employ him. 93-96:65.

TIDE LANDS—Continued Survey and Piat

59. Act of March 15, 1893, relating to survey of tide lands of state unconstitutional as embracing more than one subject in the title. Const., art. II, § 19. 93-94:65.

Taxation

60. Oyster beds being interests in tide lands, the bases of such beds are taxable, but tide lands themselves are not. 97-98:7.

TIMBER

(See Public Lands, 17, 25, 27, 65, 68-70, 78; Taxation, 110, 115, 202, 203, 228, 239, 281, 339, 389.)

TITLE GUARANTY COMPANIES

(See Trust Companies, 1, 2.)

TOWNSHIPS

(See Highways, 10; Taxation, 2, 48, 300.)

- 1. Petition for township organization must be presented to county commissioners thirty days before the date of a general election, excluding that day. Rem.-Bal., § 9322. 13-14:531.
- 2. Division of townships with respect to population and natural features by county commissioners detailed. Rem.-Bal., §§ 9326, 9330. 07-08:21.
- 3. It is unlawful for township officers to enter into contracts with or to perform labor for townships except as provided in § 5, ch. 142, L. 1913.

13-14:111.

4. Townships are not authorized to license or regulate pool and billiard halls. L. '09, ch. 112. Rem.-Bal., § 7021.

TRADE MARKS

- 1. Filing and recording of trade marks. 01-02:22.
- 2. Right of "The Rex Dental Company" to register. 09-10:235.
- 3. A newspaper is "goods, wares and merchandise" within the trade mark act. ("Votes for Women.") P. C., § 8886. 09-10:196.

TRADING STAMPS

Conpons Redeemable in Cash

"Goods, wares and merchandise" within the act does not include coupons redeemable in cash. L. '13, ch. 134, § 1.

TREASURER, COUNTY

(See Fees, 94-96.)

- 1. Personal sureties on county treasurer's bond to be residents of officer's county. 97-98:171.
- 2. Treasurers are required to examine the tax rolls for encumbrances at the reasonable request of interested persons, and are liable for failure to exercise due care.

 15-16:303.
- 3. Treasurer or deputy are on same footing as sheriffs or constables in executing process. Rev. Act of '97, § 75. 97-98:12.

Deputy-Bonds

4. Cannot require the counties wherein they are employed to pay the premiums on their official bonds. Rem.-Bal., § 3939. L. '13, ch. 49.

13-14:155, 13-14:331.

5. Official bond of county treasurer not a cause of action. Statute of limitations of action thereon governed by collateral action for malfeasance or misfeasance. 95-96:47.

TREASURER, STATE

Additional bond is not required of the State Treasurer as treasurer of the State College. 15-16:95.

UNDERTAKERS

- 1. Board of health to regulate transportation of dead bodies, licensing of embalmers, etc. L. '01, p. 236, § 1. 01-02:336.
- 2. Undertakers' examination fees to be disposed of by state board of health.

 03-04:159.

TRUST COMPANIES Abstract Companies

- 1. Abstract companies insuring titles to be incorporated under trust company act. L. '07, ch. 126, subd. 19.
- 2. Abstract companies not a trust company within the statutory prohibition. Op., Oct. 2, 1907. 09-10:6.

Banking Business

- 3. Trust companies are included within the bank act. Rem.-Bal., \$3315. 11-12:278.
- 4. Trust company doing principally banking business is prohibited from holding stock of another bank. Rem.-Bal., §§ 3324, 3315. 09-10:223.

TRUST COMPANIES—Continued Banking Business

- 5. Trust company with incidental banking not "doing business" under ch. 147, L. '13. 11-12:257.
- 6. Effect of the banking acts of 1903 and 1907 upon pre-existing trust companies indicated. L. '09, ch. 195.

 11-12:59, 257.
- 7. A corporation organized as a state bank pursuant to the banking act of this state cannot by amendment become a trust company. Rem.-Bal. §§ 3346, 3349, 3361. 13-14:408,

03-04:279, 07-08:126, 171; 11-12:59, 125, 257, 278.

- 8. Status of trust companies organized prior to 1903 indicated. 09-10:128.
- 9. Powers of a trust company cannot be increased by amendment of its articles subsequent to legislation affecting the same. Rem.-Bal. § 3346 et seq. 11-12:59
- 10. Trust companies included within the bank act. Rem.-Bai., § 3315.

11-12:278.

11. Trust companies are banks within the prohibition of one bank purchasing the stock of another. Rem.-Bal., § 3315. 11-12:257, 258.

Safe Deposit Business

12. Duly qualified trust company may conduct safe deposit business.

07-08:126.

Stockhoiders

- 13. Qualifications of stockholders of trust company indicated. 07-08:403.
- 14. "Cumulative" method of voting is not allowable in the absence of statutory permission. Rem.-Bal., § 3346-3362. 11-12:356.

Foreign Companies

15. Foreign trust companies whose articles comply with the law for domestic trust companies may be admitted. Rem.-Bal., § 3346 et seq.

11-12:346.

UNITED STATES

(See Militia, 13; Taxation, 237; Tide Lands, 47, 48.)

UNITED STATES SENATORS

(See Elections, 36, 74.)

UNIVERSITY OF WASHINGTON

(See Regents.)

Officers

- 1. "Maintenance fund" of university subject to expenditure for land agent. 09-10:114.
- 2. Registrar of state university has no authority to lobby at Olympia at expense of the state. 97-98:66.

Expenditures

- 3. Pipe organ may be installed in auditorium from legislative appropriation. , 07-08:522.
- 4. Regents may insure university buildings. 03-04:320.
- 5. Reporter's claim in case involving University of Washington, defended by Attorney General, allowable.

97-98:167.

Fees-Library

- 6. State university library facilities are included in the term "tuition" and are therefore free. Rem.-Bal., § 4317.
 11-12:88.
- 7. Proceeds of fees to be expended by regents and not deposited in state registry. L. '90, pp. 397-399. L. '93, § 11. L. '97, p. 429. 03-04:256.

Inheritance Tax

8. Legacies bequeathed to the state university are not subject to the inheritance tax. Rem.-Bal., §§ 9182-9199. L. 11, ch. 19.

Printing

(See Printing, State, 14, 22.)

9. To be printed exclusively by state printer. L. '93, p. 214, § 1. 97-98:81.

Tuition

- 10. Appointment of free student by legislature repealed. 91-92:22.
- 11. Section 6, House bill 470, 1893, providing "free tuition" an emergency act effective on approval. 93-94:15.

VACCINATION

(See Opinion Feb. 20, 1902, Jan. 18, 1902.)

VESSELS

(See Taxation, 122; Workmen's Compensation Act, 4.)

VESSELS-Continued

Inspection of

- 1. Laws of 1907 relating to marine inspection not repealed by Laws of 1911 creating public service commission. 11-12:22.
- 2. Rules governing Federal inspection of vessels indicated. 07-08:136.
- 3. Rowboats propelled by detachable engines are "vessels operated by machinery" within the meaning of § 8215, Rem.-Bal. 15-16:79.
- 4. "Five gross tons" as applied to vessels defined. 11-12:132.

VETERINARIAN, STATE

(See Animals, 1.)

1. Compensation of deputies of state veterinarian. Op., July 5, 1901.

01-02:354.

2. No appropriation for salary of assistants to state veterinarian.

01-02:111, 343.

- 3. Membership on board of health may be amended without reference to the title of act amended. L. '95, ch. 167, § 1. 95-96:37.
- 4. State veterinarian has concurrent jurisdiction with state board of health regulating diseased cattle. L. '95, ch. 167, § 1. 95-96:37.

VETERINARY SURGEONS

1. Veterinary surgeon not authorized to issue liquor prescriptions. Rem.-Bal., §§ 6307, 6308, 8426.

15-16:95.

- 2. Traveling expenses of a member of the state board of veterinary examiners in attending meetings of the National Veterinary Association are not payable from the appropriation for the state board. Rem.-Bal., § 8438, as amended; L. '13, ch. 79. 13-14:188.
- 3. Form of horseshoer's certificate approved. L. '01, p. 116. 01-02:299.

Examinations of

- 4. Diploma from accredited college granted prior to 1908 entitles to certificate. L. '07, ch. 124, § 4. 09-10:222.
- 5. A graduate veterinarian failing to apply for registration prior to July 1, 1907, must pass an examination in or-

der to practice. Rem.-Bal., §§ 8429, 8435. 13-14:377.

VITAL STATISTICS

(See Health, 18, 19.)

City Clerk as Registrar

Appointment of city clerk as registrar of vital statistics not authorized. L. '07, ch. 83. 07-08:169.

WAREHOUSES

(See Insurance, 6; Public Service, 3, 13 Weights and Measures, 4, 5.)

WARRANTS

(See Appropriations, 6; Schools and School Districts, 239, 249-257.)

Issuance

- 1. No warrant to be issued within ten days after allowance by board of county commissioners. 09-10:184.
- 2. State Auditor to issue warrants upon investment funds on presentation of certificate of purchase. 97-98:149.
- 3. "Promptly" as applied to county auditor's duty of issuing auditing public account expense warrants defined. Amended L. '11, ch. 30, § 1. Rem.-Bal., § 8356.

Numbering

4. Duty of school district clerk to number school district warrants. Bal. Code, § 437. 03-04:292, 303.

Registration

5. Permissible registration of warrants before delivery to payee.

01-02:75.

6. Warrants of first and second class districts to be registered by county auditor and treasurer before delivery. L. '11, ch. 78, § 1, subd. 1. 11-12:90.

Payment

- 7. Appropriations out of general funds to satisfy warrants on university funds does not defeat right of holder of warrants to payment out of any university moneys. 99-00:70.
- 8. Warrants issued against state shore land improvement funds to be paid before repayment of advances from general fund. L. '15, ch. 48, § 4. L. '13, ch. 149. 15-16:86.

WARRANTS—Continued Payment

9. Insufficiency of salary fund requires transfer from general fund.

97-98:280.

- 10. Conversion of the current expense fund into the general fund does not invalidate warrants issued against the current expense fund subsequent to March 18, 1913, and they are payable from the general fund in the order of their issue.

 18-14:498.
- 11. No statutory time limit for the presentation of warrants after call.

03-04:183

12. If county treasurer fails to pay warrant when presented, having funds available therefor and erroneously marks warrant "Not paid for want of funds," he is liable on his official bond for accumulated interest. 13-14:72.

Preferred

13. Salary warrants prior to February 1, 1898, preferred to general fund warrants prior issue. 97-98:323.

Interest

14. The statutory authority for payment of semi-annual interest on shore land improvement warrants does not constitute an agreement to pay compound interest. L. '13, ch. 149, § 3.

13-14-267

- 15. The act of 1913 authorizing six per cent interest on shore land improvement fund warrants "hereafter drawn" refers to the date of taking effect of the law, and operates as a repeal of the five per cent rate provided by act of 1909. L. '13, ch. 149, § 3. L. '09, ch. 218.
- 16. Eight per cent interest on state warrants except where less rate is provided by statute. 95-96:41.
- 17. Warrants "not paid for want of funds" bear interest from date of presentment. 99-00:66.

Assignment

- 18. Auditor should not indorse a warrant that it is payable to the assignee.
 15-16:165.
- 19. Auditor may deliver warrants upon order of the payee. 15-16:165.

Legal Tender

20. General fund warrants are not legal tender to be offered in payment of county property. 91-92:172.

Actions on

21. School warrants are written instruments within the statute of limitations. Rem.-Bal., §§ 3947, 165, 3945, 3949.

WATERS AND WATER COURSES

(See Navigable Waters; Public Lands, 119; Sewers; Taxation, 251.)

WATERWAYS

(See Public Lands, 48, 59.)

- 1. Contracts on bays, etc., contiguous to settlements. Areas beyond established harbor lines subject to extension of municipal streets. 97-98:237.
- 2. "Dock" as improvement defined. Includes excavation for a dock.

97-98:224.

3. Excavating waterways and raising tide lands subject of one contract as being mutually dependent. L. '93, ch. 99, p. 243, § 4. 97-98:214.

WEEDS, NOXIOUS

(See Commissioners, County, 26; Taxation, 365.)

Assessments for cutting noxious weeds draw interest from date of delinquency and at the same rate as other taxes. L. '13, ch. 106, § 5. Rem.-Bal., § 9218.

WEIGHTS AND MEASURES

(See Public Service, 37, 38.)

1. A combination of city and county sealer of weights and measures in the same person is authorized, but where a city of the first class has its own sealer, he alone can be chosen for the combined duties. L. '13, ch. 52, § 5.

13-14:349.

- 2. Bread of other than standard sizes for whole, half and quarter loaves cannot be lawfully sold unless the true net weight is plainly marked. L. '13, ch. 52, § 9.
- 3. Public service commission has no authority to inspect private scales other than railroad track scales. L. '11, ch. 117, §19. Op., March 12, 1912. 11-12:267.

WEIGHTS AND MEASURES-Cont.

- 4. Scales in public warehouses subject to Laws of 1909, p. 519, are not subject to inspection law 1909, p. 266.
 09-10:162.
- 5. Warehouseman handling small grain shipments incidentally not required to maintain licensed scales.

95~96:22.

WHARVES

(See Oysters, 13; Public Utilities, 5.)

WITNESSES

(See Fees, 97-104; Legislature, 6.)

WOMEN

(See Eight Hour Law; Industrial Welfare; Master and Servant, 3-10; Mothers' Pensions; Naturalization; Notary Public, 9; Officers, 24-26.)

WORK AND LABOR

(See Eight-Hour Law.)

WORKMEN'S COMPENSATION LAW Nature and Extent

- 1. Retail meat markets operating power-driven sausage machines are "workshops" within the extra-hazardous enumeration. L. '11, ch. 74, §§ 2, 3. 15-16:280.
- 2. Field inspectors of the public service commission are not employees within the meaning of the act.

13-14:262, 258.

- 3. Workmen employed on government reservation or upon government buildings erected by private contractors are not within the act. 11-12:141.
- 4. Steamers navigating United States waters though exclusively in intrastate commerce, are not within the act. L. '11, ch. 74. 11-12:155.
- 5. A contractor engaged in construction work on an interstate railway bridge must pay the premiums to the industrial accident fund required by L. '11, ch. 74, since his employees are not engaged in interstate commerce within the meaning of 35 Stat. 65.

13-14:35.

6. Workmen employed in the state but injured outside of the state are not entitled to compensation. Workmen's Compensation Act, §§ 2, 3, 18. 15-16:115.

- 7. Inspectors employed in inspecting the products of certain factories at the instance of a third person or corporation are not "workmen" within the act. L. '11, ch. 74. Rem.-Bal., § 6604-B. 15-16:330.
- 8. Apprentices are employees within scope of workmen's compensation act and if injured would be entitled to compensation under that law.

13-14:540.

- 9. Cooks and flunkies in a logging camp are not within the terms of the workmen's compensation law, unless they and the employer jointly elect that its provisions shall apply. L. '11, ch. 74, §§ 4, 19.
- 10. Men employed to cut cordwood at so much per cord, furnishing their own tools and boarding to suit themselves, are employees engaged at piece work.

 13-14:461.
- 11. An irrigation company engaged in the construction of a canal and operation of a stone crusher is an employer engaged in extra-hazardous work. L. '11, ch. 74, §§ 2, 3, 4, 6.

13-14:467.

12. A person hauling logs for a lumber company with his own equipment for a certain price per thousand, the company having no jurisdiction over him, is not an employee within the workmen's compensation law.

13-14:316.

- 13. Act does not apply to state coal mine inspector or his deputies. L. '11, ch. 74.
- 14. Private contractors drilling oil wells on Indian reservations come within the provisions of the Industrial Insurance Act. L. '11, ch. 74. Const., art. 26.
- 15. State reformatory erecting buildings by day labor is required to pay proper premium upon the pay roll of the workmen. L. '11, ch. 74, § 17.

13-14:281.

16. Men working in the car shops, barns and power plant of an interstate and intrastate street car line, and whose connection with work for the two lines cannot be separated and distinguished, do not come within the Workmen's Compensation Act. L. '11, ch. 74, § 18.

WORKMEN'S COMPENSATION LAW— Continued

Nature and Extent

17. The legal age at which minors may be employed is, in the case of males, fourteen years and over, and in the case of females, sixteen years and over—with the exception that all under the age of fifteen require certificate excusing from school attendance. Rem.-Bal., §§ 2447, 4715.

Dependency-What Constitutes

- 18. Orphan daughter of a deceased workman is not a dependent within the meaning of the act. L. '11, ch. 74. 15-16:271.
- 19. Divorce does not affect the right of the children to allowance for the death of their father. L. '11, ch. 74, § 5.
- 20. Alien non-resident dependents of alien workman are not within the "equal protection with natives" clause of a treaty, entitling them to compensation under the act. L. '11, ch. 74, § 3.
- 21. Divorced wife, supported by alimony, is not a dependent within the act. L. '11, ch. 74, § 5. 11-12:268.
- 22. On remarriage of a widow drawing monthly compensation of \$35 for herself and children; the rate is reduced to \$15, although there are more than three children. L. '11, ch. 74, \$5 (a) (1).
- 23. A widow with an adopted child prior to her second marriage is not entitled to compensation on account of such minor child on the fatal injury of her husband.

 13-14:547.
- 24. An allowance for a minor child granted under the Workmen's Compensation Act on account of the total temporary disability of the father should be discontinued on the death of such child. L. '13, ch. 148, \$ 5, subd. 4.

Ciaims, Settlement of

25. Computation for a permanent total disability, where a previous lump settlement has been made, detailed.

15-16:259.

26. Lump and partial payments for total disability under the act indicated. L. '11, ch. '74. 11-12:176.

- 27. Life expectancy of widows and partial and lump payments thereon indicated. L. '11, ch. 74. 11-12:183.
- 28. A workman compensated by the industrial insurance commission for an injury is estopped to bring an action against his employer on the ground that his occupation was a non-hazardous one. L. '11, ch. 74, §§ 4, 19.

13-14:328.

29. Limitation of sixty per cent held not to reduce the compensation due under subd. 6, § 5, ch. 74, L. '11

15-16:48.

Funds

- 30. Separate funds of non-hazardous contributions authorized. L. '11, ch. 74. 11-12:139.
- 31. Funds of a given class depleted by payments are subject to warrant indorsed by State Treasurer, "Not paid for want of funds." 11-12:215.
- 32. Vouchers to State Auditor for payment of claims allowed by the industrial insurance commission may be certified by one member of the board, if concurred in by two members in accordance with Laws of 1911, ch. 74, § 26.

Nature of Employment-Hazard

- 33. General principles for determining the hazard of a given enterprise indicated. L. '11, ch. 74. 11-12:133.
- 34. Classification of employee to be determined by the preponderance of the hazard of his employment, segregating degrees of hazard when possible. L. '11, ch. 74. 11-12:133, 373.

Premiums

- 35. Conditions under which an employer may become a beneficiary of the act indicated. L. '11, ch. 74, § 19. 11-12:332.
- 36. Excess premium payments by a going concern to be credited and offset against subsequent assessment. L. '11, ch. 74, §§ 4, 26, 29. 11-12:185.
- 37. Non-payment of interest on delinquent assessment under §§ 1 and 3, ch. 188, L. '15, renders employer in default in full. 15-16:132.
- 38. Money paid as premium on non-hazardous employment should be con-

WORKMEN'S COMPENSATION LAW— Continued

Premiums

sidered as excess payment and refunded or credited to the account of the employer where there has been no joint election by employer and employee to come under the Workmen's Compensation Law. Op., Jan. 9, 1912. 18-14:328.

39. Road work done by contract on national forest reserves should be listed for the purpose of collecting premiums under the Workmen's Com-

pensation Act. L. '11, ch. 74. U. S. Const., art. I, § 8, clause D. 13-14:542, 11-12:141.

WORLD'S FAIR

- 1. Compensation of World's Fair Commission limited to \$100 per annum for expenses. L. '91, p. 205, § 3.
 - 91-92:171.
- 2. "Appropriation bill" defined. Effect of appropriation clause in general statute is incidental to such statute and does not make it an "appropriation bill" in full meaning of the term.

 91-92:108.

